US Laws, statectes, etc.

UNITED STATES STATUTES AT LARGE

CONTAINING THE

Internal Revenue Code of 1954

Enacted During the Second Session of the Eighty-Third Congress of the United States of America

1954



VOLUME 68A

IN ONE PART

KESO US set 8 A

PUBLISHED BY AUTHORITY OF LAW UNDER THE DIRECTION OF THE ADMINISTRATOR OF GENERAL SERVICES BY THE FEDERAL REGISTER DIVISION, NATIONAL ARCHIVES AND RECORDS SERVICE

STATUTES AT LARGE

CONTAINING THE

Internal Revenue Code of 1954

UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON: 1954



For sale by the
Superintendent of Documents
U. S. Government Printing Office, Washington 25, D. C.
Price \$3.50 (Buckram)

TABLE OF CONTENTS

Successful F. Procedure and Administrations Confirmed

who is the contract of the contract to the con	Pag
Subtitle A. Income Taxes	
Suprimize B. Estate and Gift Taxes	37
SUBTITLE C Employment Taxes	41
SUBTITLE C. Employment Taxes SUBTITLE D. Miscellaneous Excise Taxes SUBTITLE E. Alcohol, Tobacco, and Certain Other Excise Taxes	47
Suprime E. Alcohol Tobacco and Certain Other Excise Taxes	59
Suprimer R Procedure and Administration	73
Subtitle F. Procedure and Administration Subtitle G. The Joint Committee on Internal Revenue Taxation	92
	34
SUBTITLE A. Income Taxes	
Chapter 1. Normal Taxes and Surtaxes	
CHAPTER 1. NORMAI TAXES AND SUIGASES	35
CHAPTER 2. Tax on Self-Employment Income	90
CHAPTER 3. Withholding of 1ax on Nonresident Aliens and Foreign	35
Corporations and Tax-Free Covenant Bonds	99
Chapter 4. Rules Applicable to Recovery of Excessive Profits on	0.0
Government Contracts CHAPTER 5. Tax on Transfers to Avoid Income Tax	36
CHAPTER 5. Tax on Transfers to Avoid Income Tax	36
Chapter 6. Consolidated Returns	36
Subtifue B. Estate and Gift Taxes.	37
CHAPTER 11. Estate Tax CHAPTER 12. Gift Tax SUBTITLE C, Employment Taxes CHAPTER 21. Federal Insurance Contributions Act	37
Chapter 12. Gift Tax	40
Subtitle C. Employment Taxes	41
Chapter 21. Federal Insurance Contributions Act	41
Chapter 22. Raifroad Retirement Tax Act	43
Chapter 23. Federal Unemployment Tax Act	43
Chapter 24. Collection of Income Tax at Source on Wages	45
Chapter 25. General Provisions Relating to Employment Taxes	47
Suprime D. Miscellaneous Eveise Taxes	47
Chapter 31. Retailers Excise Tax Chapter 32. Manufacturers Excise Taxes	47
Chapter 32. Manufacturers Excise Taxes	48
	49
CHAPTER 34. Documentary Stamp Taxes	51
CHAPTER 35 Taxes on Wagering	52
CHAPTER 36 Certain Other Excise Taxes	52
CHAPTER 35. Facilities and Services CHAPTER 34. Documentary Stamp Taxes CHAPTER 35. Taxes on Wagering CHAPTER 36. Certain Other Excise Taxes CHAPTER 37. Sugar, Coconut and Palm Oil CHAPTER 38. Import Taxes	53
CHAPTER 38 Import Tayes	53
Chapter 38. Import Taxes Chapter 39. Regulatory Taxes	54
Chapter 40. General Provisions Relating to Occupational Taxes	59
Subtitle E. Alcohol, Tobacco, and Certain Other Excise Taxes.	59
SUBTITLE E. Alcohol, Tobacco, and Certain Other Excise Taxes	59
Chapter 51. Distilled Spirits, Wines, and Beer Chapter 52. Tobacco, Cigars, Cigarettes, and Cigarette Papers and	99
Tubes	70
CHAPTER 53. Machine Guns and Certain Other Firearms	70
CHAPTER 33. Machine Guns and Certain Other Firearms	72
Subtitle F. Procedure and Administration	73
CHAPTER 61. Information and Returns	73
CHAPTER 62. Time and Place for Paying Tax	75
Chapter 63. Assessment Chapter 64. Collection Chapter 65. Abatements, Credits, and Refunds	76
CHAPTER 64. Collection	77
Chapter 65. Abatements, Credits, and Refunds.	79
Chapter 66. Limitations	80
Chapter 67. Interest——————————————————————————————————	81
Chapter 68. Additions to the Tax, Additional Amounts, and Assess-	
able Penalties	82
Chapter 69. General Provisions Relating to Stamps	82
Chapter 70. Jeopardy, Bankruptcy and Receiverships	83
Chapter 71. Transferees and Fiduciaries	84
CHAPTER 72. Licensing and Registration	84

			d Administration—Continued	Page
CHAPTER 73	. Bond	ls		847
CHAPTER 74	. Closi	ng A	Agreements and Compromises	849
CHAPTER 75	. Crim	les.	Other Offenses, and Forfeitures	851
CHAPTER 76.	. Judie	cial	Proceedings	873
CHAPTER 77	Mise	ellar	neous Provisions	895
CHAPTER 78	Disc	over	y of Liability and Enforcement of Title	901
CHAPTER 78	Dofi	itio	ns	
CHAPTER 75.	Conc	mal	Dulan	911
CHAPTER 80	Gene	rai .	Rules	915
SUBTITLE G. The	Joint	Col	mmittee on Internal Revenue Taxation	925
			tion and Membership of the Joint Committee_	925
CHAPTER 92	. Powe	ers a	and Duties of the Joint Committee	927
178	SU	ВТ	ITLE A—INCOME TAXES	TAUE.
CHAPTER 1 Nor	mal T	ves	and Surtaxes.	
SUPCHA PER	A D	otor		
Port I	Tow or	inc	ividuals.	
rart I.				-
	Sec.	1.	Tax imposed	5
	Sec.	2.	Tax in case of joint return or return of sur-	
			viving spouse	7
	Sec.	3.	Optional tax if adjusted gross income is less)
	~	7030	than \$5,000	8
	Sec.	4.	Rules for optional tax	10
	Sec.		Cross references relating to tax on individuals.	10
Part II.	Tax	n co	orporations.	
	Sec.	11.	Tax imposed	11
	Sec.	12.	Cross references relating to tax on corpora-	
			tions	11
Part III	Cha	nges	in rates during a taxable year.	
	Sec	21	Effect of changes	12
Port IV		ita e	gainst tax.	12
181614	Sec.	91	gainst tax. Tax withheld on wages	12
Tile		01.	Tax withheld on wages	12
BB4	Sec.	32.	Tax withheld at source on nonresident aliens	
DAY			and foreign corporations and on tax-free	
	2	-	covenant bonds	13
	Sec.	33.	Taxes of foreign countries and possessions of	
			the United States	13
The state of the s	Sec.	34.	Dividends received by individuals	13
	Sec.	35.	Partially tax-exempt interest received by	
			individuals	14
	Sec.	36.	Credits not allowed to individuals paying op-	
A STATE OF THE PARTY OF THE PAR		00.	tional tax or taking standard deduction	15
Est	Sec.	27	Retirement income	15
	Sec.			16
Place Comments			Overpayments of tax	10
SUBCHAPTER	D. C.	omp	utation of taxable income.	
Part 1.			of gross income, adjusted gross income, and	100
	taxa	pre	income. Gross income defined	178
		01.	Gross income defined	17
	Sec.		Adjusted gross income defined	17
ANT LANGE	Sec.		Taxable income defined	18
Part II.	Items	spe	cifically included in gross income.	
100	Sec.	71.	Alimony and separate maintenance payments.	19
400	Sec.	72.	Annuities; certain proceeds of endowment and	
	The tra		life insurance contracts	20
	Sec.	73.	Services of child	24
101	Sec.	74	Prizes and awards	24
933	Sec.	75	Dealers in tax-exempt securities	25
				20
203	Sec.	10.	Mortgages made or obligations issued by	25
718	ci.	Print.	joint-stock land banks	
1 -24/04/6 _04	Sec.		Commodity credit loans	25
Part III	. Item	is sp	ecifically excluded from gross income.	00
	Sec.	101.	Certain death payments	26
REF	Sec.	102.	Gifts and inheritances	28
	Sec.	103.	Interest on certain governmental obligations	29
	Sec.	104.	Compensation for injuries or sickness	30

A TOTAL OF	DUBCHAPTER	b. Comp	outation of taxable income—Continued	
PRES	Part III	. Items sp	pecifically excluded from gross income—Con.	Dame
202		Sec. 105.	Amounts received under accident and health	Page
	700000000000000000000000000000000000000	G 100	plans	30
El a	100000		Contributions by employer to accident and	00
	75014 000	0 107		32
166			Rental value of parsonages	32
	10.000		Income from discharge of indebtedness	32
1.55			Improvements by lessee on lessor's property	33 33
200			Income taxes paid by lessee corporation Recovery of bad debts, prior taxes, and de-	
37		Sec. 112.	linquency amounts Certain combat pay of members of the Armed Forces	33
76 76		Sec. 113.	Mustering-out payments for members of the	35
77		Sec. 114.	Sports programs conducted for the American National Red Cross.	35
50		Sec. 115	Income of States, municipalities, etc.	35
			Partial exclusion of dividends received by in-	37
87		Sec 117	dividualsScholarships and fellowship grants	38
			Contributions to the capital of a corporation	39
25	2197.0		Meals or lodging furnished for convenience of	00
08		_qcro_dryst	employerStatutory subsistence allowance received by	39
			police	39 39
78			Cross references to other acts	99
	rare IV.		deduction for individuals. Standard deduction	40
		Sec. 141.	Individuals not eligible for standard deduc- tion	40
77.		Sec 142	Determination of marital status	41
	The second second		Election of standard deduction	41
	***********		Cross reference	42
18	Part V		ns for personal exemptions.	
TR.	780 01 3		Allowance of deductions for personal exemp- tions	42
		Sec. 152.	Dependent defined	43
		Sec. 153.	Determination of marital status	45
08		Sec. 154.	Cross references	45
	Part VI.		deductions for individuals and corporations.	
		Sec. 161.	Allowance of deductions	45
		Sec. 162.	Trade or business expenses	45
20.		Sec. 163.	Interest	46
		Sec. 164.	Taxes	47
			Losses	49
			Bad debts	50
			Depreciation	51
			Amortization of emergency facilities	52
			Amortization of grain-storage facilities	55
			Charitable, etc., contributions and gifts	58
	-		Amortizable bond premium	61
		Sec. 172.	Net operating loss deduction	63
			Circulation expenditures	65
			Research and experimental expenditures Soil and water conservation expenditures	66 67
	Part VII		nal itemized deductions for individuals.	07
		Sec. 211.	Allowance of deductions	69
TOL			Expenses for production of income	69
			Medical, dental, etc., expenses	69
			Expenses for care of certain dependents	70
			Alimony, etc., payments	71
801		Sec. 216.	Amounts representing taxes and interest paid to cooperative housing corporation	71
		Sec. 217	Cross references	72

SUBCHAPTER B. Comi	and Surtaxes—Continued outation of taxable income—Continued
Part VIII. Specia	l deductions for corporations.
Sec. 241.	l deductions for corporations. Allowance of special deductions Partially tax-exempt interest
Sec. 242	Partially tay-event interest
Sec. 242.	Dividends received by corporations
Sec. 245.	Dividends received by corporations
Sec. 244.	Dividends received on certain preferred stock
Sec. 245.	Dividends received from certain foreign cor-
Sec. 246	porationsRules applying to deductions for dividends
Sec. 240.	received
	Dividends paid on certain preferred stock of public utilities
Sec. 248.	Organizational expenditures
	ot deductible.
	General rule for disallowance of deduction
Sec. 262	Personal, living, and family expenses
Sec. 263.	Capital avpanditures
Sec. 264.	Capital expenditures
Sec. 265.	Expenses and interest relating to tax-exempt
Sec. 266	income Carrying charges
Sec. 200.	Carrying charges
Sec. 207.	Losses, expenses, and interest with respect to
San 960	transactions between related taxpayers
	Sale of land with unharvested crop
Sec. 209.	Acquisitions made to evade or avoid income
Sec. 270.	Limitation on deductions allowable to indi-
G 071	viduals in certain cases
Sec. 271.	Debts owed by political parties, etc.
Sec. 272.	Disposal of coal Holders of life or terminable interest
Sec. 273.	Holders of life or terminable interest
	orate distributions and adjustments. ons by corporations.
	ffects on recipients.
	Distributions of property
	Distributions in redemption of stock
Sec. 303.	Distributions in redemption of stock to pay
Sec. 304.	death taxesRedemption through use of related corpora-
The same of the same	_ tions
Sec. 305.	Distributions of stock and stock rights
Sec. 306.	Distributions of stock and stock rights Dispositions of certain stock
Sec. 307.	Basis of stock and stock rights acquired in dis- tributions
Subpart B E	ffects on corporation.
San 211	Taxability of corporation on distribution
Sec. 311.	Effect on compare and profits
Submert C. T.	Effect on earnings and profits
Subpart C. D	efinitions; constructive ownership of stock. Dividend defined
Sec. 316.	Dividend defined
Sec. 317.	Other definitions
	Constructive ownership of stock
	liquidations.
Subpart A. E.	ffects on recipients.
Sec. 331.	Gain or loss to shareholder in corporate liqui-
L. Hermitte messel	dations
Sec. 332.	Complete liquidations of subsidiaries Election as to recognition of gain in certain
Dec. 000.	
Dec. 333.	liquidations
Sec. 334.	liquidationsBasis of property received in liquidations
Sec. 334.	Basis of property received in liquidations
Sec. 334. Subpart B. E	Basis of property received in liquidations
Sec. 334. Subpart B. E	Basis of property received in liquidations
Sec. 334. Subpart B. E Sec. 336. Sec. 337.	Basis of property received in liquidations

Сн	APTER 1. Normal Taxes and Surtaxes—Continued	Úa)
	SUBCHAPTER C. Corporate distributions and adjustments—Con.	
- nund	Part II. Corporate liquidations—Continued Subpart C. Collapsible corporations; foreign personal hold-	
		Page
	Sec. 341. Collapsible corporations	107
	Sec. 342. Liquidation of certain foreign personal holding	101
	companies	110
271		220
		110
621		
	Subpart A. Corporate organizations.	
761		
		111
33	Subpart B. Effects on shareholders and security holders.	
133		110
Har		112
	Sec. 355. Distribution of stock and securities of a con-	119
081	Sec. 356. Receipt of additional consideration	113 115
	Sec. 357. Assumption of liability	116
231	See 358 Basis to distributees	117
-230	Sec. 358. Basis to distributees	TT
	Sec. 361. Nonrecognition of gain or loss to corpora-	
12	minipor and imograp ations_unit countries. 102.505	118
891	Sec. 362. Basis to corporations	118
	Sec. 363. Effect on earnings and profits	119
681		
SDI	Sec. 367. Foreign corporations	119
	Sec. 368. Definitions relating to corporate reorganiza-	17175
2	tions	120
- 27	Part IV. Insolvency reorganizations.	
683	boot of at a coordinate of the control of the coordinate of the co	***
	The state of the s	121
277	moor of all and an additionation when you will be a construction of the construction o	122
	Sec. 373. Loss not recognized in certain railroad reor-	122
971		123
-	Part V. Carryovers.	120
1/21	Sec. 381. Carryovers in certain corporate acquisitions	124
	Sec. 382. Special limitations on net operating loss	
	enotiminated within carryovers_Junior_Junior_Junior_	129
	Part VI. Effective date of subchapter C.	
178	Sec. 391. Effective date of part I	131
	Sec. 392. Effective date of part II	131
- 1	Sec. 393. Effective dates of parts III and IV	132
	Sec. 394. Effective date of part V	133
	Sec. 395. Special rules for application of this sub-	
	chapter_secusionic2.ccd.pes	133
7,00	Subchapter D. Deferred compensation, etc.	
	Part I. Pension, profit-sharing, stock bonus plans, etc.	
	Sec. 401. Qualified pension, profit-sharing, and stock	134
	Sec. 402. Taxability of beneficiary of employees' trust_	135
	See 403 Taxation of employee annuities	137
	Sec. 403. Taxation of employee annuities Sec. 404. Deduction for contributions of an employer to	101
	an employees' trust or annuity plan and	
	compensation under a deferred-payment	
	plan	138
	Part II. Miscellaneous provisions.	
	Sec. 421. Employee stock options	142
	Subchapter E. Accounting periods and methods of accounting.	
	z sa o z. raccounting portous.	140
	Sec. 441. Period for computation of taxable income Sec. 442. Change of annual accounting period	148 149
	Sec. 442. Change of annual accounting period Sec. 443. Returns for a period of less than 12 months	149

н	APTER 1. Normal Taxes and Surtaxes—Continued Subchapter E. Accounting periods and methods of accounting—Con.	nO
	Part II. Methods of accounting.	100
		age
	Sec. 446. General rule for methods of accounting	151
	Subpart B. Taxable year for which items of gross income in-	
	antiford factoring had cluded. He beautiful and a SEE and a	
	Sec. 451. General rule for taxable year of inclusion	152
	Sec. 452. Prepaid income	152
	Sec. 453. Installment method	154
		156
	Subpart C. Taxable year for which deductions taken.	
	Sec. 461. General rule for taxable year of deduction	157
		158
	Subpart D. Inventories.	
		159
		159
	Part III. Adjustments. Sec. 481. Adjustments required by changes in method	
	of eccepting	00
	of accounting Sec. 482. Allocation of income and deductions among	160
	taxpayers	62
	SUBCHAPTER F. Exempt organizations.	104
	Part I. General rule.	
	Sec. 501. Exemption from tax on corporations, certain	
lè		163
12		66
		166
	Sec. 504. Denial of exemption	168
	Part II. Taxation of business income of certain exempt organiza-	
	tions.	
	Sec. 511. Imposition of tax on unrelated business income	
-	of charitable organizations, etc.	169
11	Sec. 512. Unrelated business taxable income	170
	Sec. 513. Unrelated trade or business	172
	Sec. 514. Business leases Sec. 515. Taxes of foreign countries and possessions of	172
	Sec. 515. Taxes of foreign countries and possessions of	. Ann. or
		176
	Part III. Farmers' cooperatives.	
11	Sec. 521. Exemption of farmers' cooperatives from tax	176
		177
YI.	Part IV. Shipowners' protection and indemnity associations.	
	Sec. 526. Shipowners' protection and indemnity associa-	170
33	SUBCHAPTER G. Corporations used to avoid income tax on share-	178
	holders.	
	Part I. Corporations improperly accumulating surplus.	
		179
	Sec. 532. Corporations subject to accumulated earnings	
	tax	179
		179
	Sec. 534. Burden of proof	180
		180
	Sec. 536. Income not placed on annual basis	182
		182
	Part II. Personal holding companies.	
		182
		182
		186
		188
	Sec. 545. Undistributed personal holding company in-	189
		$189 \\ 191$
		191
	Sec. 547. Deduction for deficiency dividends	101
4	See and thought and least the angular to the state of the	
	The second section of the second section and the second section sectio	

Сна	PTER 1. North Subchapter	G. Corpo	and Surtaxes—Continued rations used to avoid income tax on share- lers—Continued	
	Part III.	Foreign	Foreign personal holding companies.	Page
SEN!			taxed to United States shareholders Definition of foreign personal holding com-	193
			pany	195
	politationur	Sec. 553.	Foreign personal holding company income	195
929		Sec. 554.	Stock ownership	196
	- bun 100 s	Sec. 555.	Gross income of foreign personal holding companies	196
223		Sec. 556.	Undistributed foreign personal holding com-	
		G EET	pany income	196
100			Income not placed on annual basis	198
	Part IV.		on for dividends paid.	100
944		Sec. 561.	Definition of deduction for dividends paid.	198
	1.		Rules applicable in determining dividends eligible for dividends paid deduction	198
	a leitmuledre	Sec. 563.	Rules relating to dividends paid after close of	
	5.2 0		taxable year Dividend carryover	199
	-dhile stil	Sec. 564.	Dividend carryover	200
		Sec. 565.	Consent dividends	200
	SUBCHAPTER	H. Bankin	ng institutions.	4
3320	Part. I.	Rules of g	general application to banking institutions.	
720		Sec. 581.	Definition of bank	202
227		Sec. 582.	Bad debt and loss deduction with respect to	
222			securities held by banks	202
		Sec. 583.	Deductions of dividends paid on certain pre-	
			ferred stock	202
		Sec. 584.	Common trust funds	203
	Part II.		avings banks, etc.	722
	2007.22		Deduction for dividends paid on deposits	204
220			Deduction for repayment of certain loans	205
			Additions to reserve for bad debts	205
185			Alternative tay for mutual cavings banks con	
			ducting life insurance business	205
	Part III.	Bank aff	iliates, selection to headen in amount of the	
		Sec. 601.	Special deduction for bank affiliates	206
	SUBCHAPTER		al resources.	
2230		Deduction	s	
		Sec. 611.	Allowance of deduction for depletion	207
		Sec. 612.	Basis for cost depletion	208
VANS T		Sec. 613.	Percentage depletion	208
		Sec. 614.	Definition of property	210
2.10		Sec. 615.	Exploration expenditures Development expenditures	211
		Sec. 616.	Development expenditures	212
	Part II.	Exclusion	s from gross income.	
	- A Company	Sec. 621.	Payments to encourage exploration, development, and mining for defense purposes	212
	Part III	Sales and	d exchanges.	2.2
	Tare III.		Gain or loss in the case of timber or coal	213
			Sale of oil or gas properties	214
	Cuparra paren	I Feteto	s, trusts, beneficiaries, and decedents.	214
245	Dort T	Cototon to	usts, and beneficiaries.	
	Bull		eneral rules for taxation of estates and trusts. Imposition of tax	215
		MOUNT WELL	Special rules for credits and deductions	215
			Definitions applicable to subparts B, C, and	
			D	217
	Subj		rusts which distribute current income only.	
		Sec. 651.	Deduction for trusts distributing current	010
1		0 0-0	income only	219
247		Sec. 652.	Inclusion of amounts in gross income of bene-	
11000			ficiaries of trusts distributing current in-	210
353.0			come only	219

Снар	UBCHAPTER J. Estate	and Surtaxes—Continued s, trusts, beneficiaries, and decedents—Con. rusts, and beneficiaries—Continued
	Subpart C. E	states and trusts which may accumulate income
		or which distribute corpus. Deductions for estates and trusts accumulating
		income or distributing corpus
	Sec. 662.	Inclusion of amounts in gross income of bene-
		ficiaries of estates and trusts accumulating
		income or distributing corpus
	Sec. 663.	Special rules applicable to sections 661 and 662
	Subpart D. T	reatment of excess distributions by trusts.
		Definitions applicable to subpart D
		Accumulation distribution allocated to 5 preceding years
	Sec. 667	Denial of refund to trust
	Sec. 668.	Treatment of amounts deemed distributed in
884	Subpart E. G	preceding years trantors and others treated as substantial
0001		owners.
	Sec. 671.	Trust income, deductions, and credits attrib- utable to grantors and others as substantial
	A TOTAL STREET	owners
	Sec. 672.	Definitions and rules
	Sec. 673.	Reversionary interests
	Sec. 674.	Power to control beneficial enjoyment
	Sec. 675.	Administrative powers
-	Sec. 676.	Power to revoke
	Sec. 677.	Income for benefit of grantor
		Person other than grantor treated as sub-
		stantial owner
	Subpart F. M	Iiscellaneous.
	Sec. 681.	Limitation on charitable deduction
	Sec. 682.	Income of an estate or trust in case of divorce,
	- Jime to Local Stratistics	etc
200	Sec. 683.	Applicability of provisions
UNIT-		n respect of decedents.
		Recipients of income in respect of decedents
	Sec. 692.	Income taxes of members of Armed Forces on death.
9	TIPOUADTED K Partn	ers and partnerships.
64.0		ation of tax liability.
	Sec. 701.	Partners, not partnership, subject to tax
	Sec. 702.	Income and credits of partner
211		Partnership computations
212		Partner's distributive share
		Determination of basis of partner's interest
	Sec. 706.	Taxable years of partner and partnership
	Sec. 707.	Transactions between partner and partner- ship
	Sec. 708.	Continuation of partnership
	Part II. Contribu	tions, distributions, and transfers.
498		Contributions to a partnership.
		Nonrecognition of gain or loss on contribution
	Sec. 722	Basis of contributing partner's interest
		Basis of property contributed to partnership.
		Distributions by a partnership.
		Extent of recognition of gain or loss on dis-
With.	Sec. 732.	Basis of distributed property other than
	Arteriota marchinida se	money
	Sec. 733.	Basis of distributee partner's interest
	Sec. 734.	Optional adjustment to basis of undistributed partnership property
	Sec. 735.	partnership property Character of gain or loss on disposition of
	0 500	distributed property
	Sec. 736.	Payments to a retiring partner or a deceased partner's successor in interest

Сн	SUBCHAPTER K. Partne	and Surtaxes—Continued ers and partnerships—Continued	B -
	Part II. Contribut	tions, distributions, and transfers—Continued	
	Subpart C. T.	ransfers of interests in a partnership.	
santi	Sec. 741.	Recognition and character of gain or loss on	Page
STO.	- tentivitor	sale or exchange	248
	Sec. 742	Basis of transferee partner's interest	249
	Sec. 742.	Optional adjustment to basis of partnership	210
			040
281	and continue additions have	property	249
581		rovisions common to other subparts.	2422
	Sec. 751.	Unrealized receivables and inventory items	250
	Sec. 752.	Treatment of certain liabilities	251
	Sec. 753.	Partner receiving income in respect of de-	
		cedentifracquariculoratiflicativia	251
	Sec. 754	Manner of electing optional adjustment to	-01
WOR.	in the part of the		251
392	G. 7FF	basis of partnership property	
282		Rules for allocation of basis	252
288		ons. erra mont enoistfoxel. Exclusions from arms. and	
283	Sec. 761.	Terms defined	252
	Part IV. Effective	date for subchapter.	
		Effective date	253
		nce companies.	200
7500			
4400	Part I. Life insura	ince companies.	0
198	Sec. 801.	Definition of life insurance company	255
3500		Imposition of tax	255
	Sec. 803.	Other definitions and rules	256
21,050	Sec. 804.	Reserve and other policy liability deduction	258
f.		1954 life insurance company taxable income	258
132.0		Adjustment for certain reserves	259
Til-	O		
		Foreign life insurance companies	259
		nsurance companies (other than life or marine	
	or fire i	nsurance companies issuing perpetual policies).	
	Sec. 821.	Tax on mutual insurance companies (other	
		than life or marine or fire insurance com-	
		panies issuing perpetual policies)	260
Carte	Can 000	Determination of mutual boursess company	200
Jodn P	Sec. 822.	Determination of mutual insurance company	
	The Carles of the Control of the Con	taxable income	261
	Sec. 823.	Other definitions	263
289	Part III. Other in	surance companies.	
		Tax on insurance companies (other than life or	
		mutual), mutual marine insurance com-	
		panies, and mutual fire insurance companies	
			004
100	0.000	issuing perpetual policies	264
	Sec. 832.	Insurance company taxable income,	264
1	Part IV. Provision	ns of general application.	
	Sec. 841.	Credit for foreign taxes	267
11/42		Computation of gross income	267
		lated investment companies.	
		Definition of regulated investment company	268
0114			200
		Taxation of regulated investment companies	
	nu Trade Act cerpo-		271
ROL	Sec. 853.	Foreign tax credit allowed to shareholders	272
	Sec. 854.	Limitations applicable to dividends received	
		from regulated investment company	273
2014		Dividends paid by regulated investment com-	~
	DC0. 300.	pany after close of taxable year	274
	O 37 m 1	pany after close of taxable year	414
		ased on income from sources within or without	
		United States.	
	Part I. Determina	tion of sources of income.	
	Sec. 861.	Income from sources within the United	
		States Landscorp College	275
	Sec. 862	Income from sources without the United	-
3110	500.502.	States	276
	Sec. 962	Items not specified in section 861 or 862	277
	Sec. 805.	Definitions	
	Sec. 804.	Definitions	278

CHAPTER 1. Normal Taxes and Surtaxes—Continued	REPORTED.
Subchapter N. Tax based on income from sources within or with the United States—Continued	out
Part II. Nonresident aliens and foreign corporations.	
Subpart A. Nonresident alien individuals.	Page
Sec. 871. Tax on nonresident alien individuals	278
Sec. 872. Gross income	280
Sec. 873. Deductions	280
Sec. 874. Allowance of deductions and credits	281
Sec. 875. Partnerships	281
Sec. 876. Alien residents of Puerto Rico	
Sec. 877. Foreign educational, charitable, and cert	ain
other exempt organizations	282
Subpart B. Foreign corporations.	Section 18
Sec. 881. Tax on foreign corporations not engaged	in
business in United States	282
Sec. 882. Tax on resident foreign corporations	282
Sec. 883. Exclusions from gross income	283
Sec. 884. Cross references	283
Subpart C. Miscellaneous provisions.	
Sec. 891. Doubling of rates of tax on citizens and o	
porations of certain countries	
Sec. 892. Income of foreign governments and of int	ter-
national organizations_UR	284
Sec. 893. Compensation of employees of foreign gove	
ments or international organizations	
Sec. 894. Income exempt under treaty	284
Part III. Income from sources without the United States.	
Subpart A. Foreign tax credit.	
Sec. 901. Taxes of foreign countries and of possessions United States	285
Sec. 902. Credit for corporate stockholder in fore	
Sec. 903. Credit for taxes in lieu of income, etc., taxes	
Sec. 904. Limitations on credit	
Sec. 905. Applicable rules	
Subpart B. Earned income of citizens of United States.	200
Sec. 911. Earned income from sources without	tho
United States	
Sec. 912. Exemption for certain allowances	
Subpart C. Western Hemisphere trade corporations.	250
Sec. 921. Definition of Western Hemisphere trade corporations.	no.
rationsSec. 922. Special deduction	291
Subpart D. Possessions of the United States.	201
Sec. 931. Income from sources within possessions of	the
United States	291
Sec. 932. Citizens of possessions of the United States	
Sec. 933. Income from sources within Puerto Rico	293
Subpart E. China trade act corporations.	200
Sec. 941. Special deduction for China Trade Act corp	no-
rations	293
Sec. 942. Disallowance of foreign tax credit	
Sec. 942. Disanowance of toreign cax electric	
	294
SUBCHAPTER O. Gain or loss on disposition of property.	201
Part I. Determination of amount of and recognition of gain	or
loss.	ion
Sec. 1001. Determination of amount of and recognit	
of gain or loss	295
Sec. 1002. Recognition of gain or loss	295
Part II. Basis rules of general application.	. 000
Sec. 1011. Adjusted basis for determining gain or loss	s 296
Sec. 1012. Basis of property—cost	296
Sec. 1013. Basis of property included in inventory	nt_ 296
Sec. 1014. Basis of property acquired from a deceder	
Sec. 1015. Basis of property acquired by gifts and tra	ns- 298
fers in trust	200

Снар	SUBCHAPTER	O. Gain or	and Surtaxes—Continued loss on disposition of property—Continued	
	Part II.	Basis rules	of general application—Continued	Page
HAT.		Sec. 1016.	Adjustments to basis	299
FUEL .		Sec. 1017.	Discharge of indebtedness	301
688	alnow at	Sec. 1018.	Adjustment of capital structure before Sep-	
335			tember 22, 1938	301
BEE			Property on which lessee has made improvements	. 301
337			Election in respect of depreciation, etc.,	-
			allowed before 1952	302
USE		Sec. 1021.	Sale of annuities	302
ORE		Sec. 1022	Cross references	302
	Part III	. Common	nontaxable exchanges.	
	0311 10	Sec. 1031.	Exchange of property held for productive use or investment	302
812	- misotney	Sec. 1032.	Exchange of stock for property	303
		Sec. 1033.	Involuntary conversions	303
215			Sale or exchange of residence	306
	T 1035 TC+	Sec 1035.	Certain exchanges of insurance policies	309
	The state of the s		Stock for stock of same corporation	309
344	Part IV	Special ru		000
	- of changes		Property acquired during affiliation	310
946		Sec. 1052.	Basis established by the Revenue Act of 1932 or 1934 or by the Internal Revenue Code	010
			of 1939	310
23.0		Sec 1053	Property acquired before March 1, 1913	311
SIZ		Sec. 1054	Cross references	311
	Port V	Changes to	effectuate F. C. C. policy. O mall of her	011
	Laiv v.	Sec. 1071	Gains from sale or exchange to effectuate	
		Dec. 1071.		311
SALE		Evelence	s in obedience to S. E. C. orders.	911
	- rait vi.			
0.08	worst le	DCC. 1001.	Nonrecognition of gain or loss on exchanges or distributions in obedience to orders of	
	-timor seri		S. E. C.	312
03:0	The second	Sec 1000	Basis for determining gain or loss	315
	enintere la la		Definitions	317
			es of stock or securities.	911
	Tare vi		Loss from wash sales of stock or securities	319
Dall-s	STIDOTT A DOTTED		gains and losses.	919
	Dort I	Treatment	of capital gains.	
	rare 1.	Sea 1901	Alternative tax	320
353	0.00	Sec. 1201.	Deduction for envital gains	
San	Dant II		Deduction for capital gains of capital losses.	320
A comment	rare 11.	Cas 1911	of capital losses. Limitation on capital losses.	201
		Sec. 1211.	Capital loss comprover	321
	Dont III	Ceneral -	Capital loss carryover	321
TXE	Part III		ules for determining capital gains and losses.	901
858		Sec. 1221.	Capital asset defined	321
		Sec. 1222.	Other items relating to capital gains and	200
		Sec 1999	Holding period of property	322
	Dont TV		Holding period of property	323
	Part IV.	Special ru	les for determining capital gains and losses.	
		Sec. 1231.	Property used in the trade or business and in-	90=
Sim		G 1000	Panda and other evidences of indebtedness	325
			Bonds and other evidences of indebtedness	326
	bloodling o		Gains and losses from short sales	327
			Options to buy or sell	329
			Sale or exchange of patents	329
		Sec. 1236.	Dealers in securities	330
		Sec. 1237.	Real property subdivided for sale	330
			Amortization in excess of depreciation	332
		Sec. 1239.	Gain from sale of certain property between	
			spouses or between an individual and a	200
		2011		332
		bec. 1240.	Taxability to employee of termination pay-	220
		See 1941	mentsCancellation of losse or distributor's agree	332
		Dec. 1241.	Cancellation of lease or distributor's agree-	222

CHAPTER 1. Nort	nal Taxes a	nd Surtaxes—Continued	
SUBCHAPTER	Q. Readjus	stment of tax between years and special limita-	
9309	tions.		
Part I.	Income attr	ibutable to several taxable years.	Page
108	Sec. 1301.	Compensation from an employment	334
store Sep-	Sec. 1302.	Income from an invention or artistic work	335
	Sec. 1303.	Income from back pay	335
	Sec. 1304.	Rules applicable to this part	336
Part II.	Mitigation	of effect of limitations and other provisions.	- 7
	Sec. 1311.	Correction of error	337
	Sec. 1312.	Circumstances of adjustment	338
50x	Sec. 1313.	Definitions	339
	Sec. 1314.	Amount and method of adjustment	340
	Sec. 1315.	Effective date	341
Part III	Involunta	ry liquidation and replacement of LIFO	OIL
ude -	invento	ries.	
		Involuntary liquidation of LIFO inventories_	342
Th. 1 TTT	Wor loss r	ecoveries.	044
		War loss recoveries	949
	Sec. 1991.	Inclusion in gross income of war loss re-	343
	Dec. 1332.	inclusion in gross facome of war loss re-	0.10
	0 1000	coveries	343
		Tax adjustment measured by prior benefits	344
THE LABOUR	Sec. 1334.	Restoration of value of investments referable	
chall 1032		to destroyed or seized property	346
	Sec. 1335.	Election by taxpayer for application of section	-
012	-	1333	346
	Sec. 1336.	Basis of recovered property	347
112	Sec. 1337.	Applicable rules	347
Part V.	Claim of ri	ght. O. D. Washington an assessed by the Co.	
	Sec. 1341.	Computation of tax where taxpayer restores	
		substantial amount held under claim of	
		right	348
Part VI.	Other limi		
		Recovery of unconstitutional Federal taxes	349
e'es		Claims against United States involving acqui-	
	DUC. IUII.	sition of property	349
SURCHAPTER	R Election	of certain partnerships and proprietorships	0.10
DO BOILET VALL		taxable status.	
New Contract of		Unincorporated business enterprises electing	
	DCC. 1901.	to be taxed as domestic corporations	350
Crispann 9 Tox	on Solf Em	ployment Income.	000
CHAPTER 2. 18X	See 1401	Rate of tax	353
Use	Sec. 1401.	Definitions.	353
Mar.	Sec. 1402.	Misselleneous provisions	
C 9 W241		Miscellaneous provisions	355
		Tax on Nonresident Aliens and Foreign Corpo-	
		ax-Free Covenant Bonds.	
SUBCHAPTER		ident aliens and foreign corporations.	0 ==
		Withholding of tax on nonresident aliens	357
	Sec. 1442.	Withholding of tax on foreign corporations	358
4150		Foreign tax-exempt organizations	358
SUBCHAPTER		e covenant bonds.	
3898(01 F		Tax-free covenant bonds	359
SUBCHAPTER	C. Applica	tion of withholding provisions.	
	Sec. 1461.	Return and payment of withheld tax	360
	Sec. 1462.	Withheld tax as credit to recipient of income_	360
	Sec. 1463.	Tax paid by recipient of income	360
	Sec. 1464.	Refunds and credits with respect to withheld	
	2001 1101	tax	360
	Sec. 1465	Definition of withholding agent	360
CHAPTER 4 Rule	s Applicabl	e to Recovery of Excessive Profits on Govern-	- 30,50
	ent Contrac		
STIRCHARDER	A Pacava	ry of excessive profits on government con-	
DUBURAFIER	tracts		
	Sec. 1471	Recovery of excessive profits on government	
ORR	Dec. 1411.	contracts	361
Super- pero	B Million	tion of effect of renegotiation of government	001
		non or enece of renegotiation of government	
	contr	Mitigation of effect of renegotiation of gov-	
	Dec. 1401.	ernment contracts	362
		OI IIIII OII OOII OO OO	000

401

CHAPTER 11. Es	tate Tax—Continued Dioret and a team of the second	13153
	C. Miscellaneous—Continued	Page
DOBCHAFIER	Sec. 2204. Discharge of executor from personal liability_	
	Sec. 2205. Reimbursement out of estate	401
1949		402
OHIO	Sec. 2206. Liability of life insurance beneficiaries	402
	Sec. 2207. Liability of recipient of property over which	LAND!
	decedent had power of appointment	402
CHAPTER 12. Gif	t Tax, with linear elfr of resolutive tonic, said.	
SUBCHAPTER	A. Determination of tax liability.	
The second	Sec. 2501. Imposition of tax	403
	Sec. 2502. Rate of tax	403
	See 9502 Toroble eifts	
370	Sec. 2504. Taxable gifts for preceding years	404
G	Sec. 2504. Taxable gifts for preceding years	405
SUBCHAPTER	B. Transfers. The beauty and the contract of t	
175	Sec. 2511. Transfers in general	406
	Sec. 2512. Valuation of gifts Sec. 2513. Gift by husband or wife to third party	406
	Sec. 2513. Gift by husband or wife to third party	406
	Sec. 2514. Powers of appointment	407
The state of the s	See 2515 Tongheige by the entirety	409
	Sec. 2516. Certain property settlements	409
C	C. D. J. L.	409
SUBCHAPTER		
	Sec. 2521. Specific exemption	
erave .	Sec. 2522. Charitable and similar gifts	410
190		412
190	Sec. 2523. Gift to spouse Sec. 2524. Extent of deductions	414
	That II. Craile than selection.	
178	HIDMINIE O EMPLOYMENT MAYES	
OTH D	SUBTITLE C—EMPLOYMENT TAXES	
TTE	See, 2013, Owels for the on prior transfers	
CHAPTER 21. Fed	leral Insurance Contributions Act.	
SUBCHAPTER	A. Tax on employees.	
nui Dobomini Lui	A. Tax on employees. Sec. 3101. Rate of tax	415
ASSET	Sec. 3102. Deduction of tax from wages	415
G	Sec. 3102. Deduction of tax from wages B. Tax on employers. Sec. 3111. Rate of tax	419
SUBCHAPTER	C. 2111 Detection	410
Million and a second	Sec. 3111. Rate of tax	416
emark na in	Sec. 3112. Instrumentalities of the United States	416
SUBCHAPTER	C. General provisions.	
	Sec. 3121. Definitions	417
	Sec. 3122. Federal service	428
	Sec. 3123. Deductions as constructive payments	429
	Sec. 3124. Estimate of revenue reduction.	429
0.000	Sec. 3125. Short title	429
C 99 D-	lroad Retirement Tax Act.	420
CHAPTER 22. Rai	road Retirement 1ax Act.	4.5
SUBCHAPTER	A. Tax on employees.	10.
	Sec. 3201. Rate of tax	431
	Sec. 3202. Deduction of tax from compensation	431
SUBCHAPTER	B. Tax on employee representatives.	
	B. Tax on employee representatives. Sec. 3211. Rate of tax	432
	Sec. 3212. Determination of compensation	432
SUBCHAPTER	C. Tax on employers	
CODUNATION	C. Tax on employers. Sec. 3221. Rate of tax	433
Quantina	D. General provisions.	100
SUBCHAPTER	Co. 2001 Defections.	434
	Sec. 3231. Definitions	
Table State State of the Control of	Sec. 3232. Court jurisdiction	437
008	Sec. 3233. Short title	438
CHAPTER 23. Fed	leral Unemployment Tax Act.	
	Sec. 3301. Rate of tax	439
	Sec. 3302. Credits against tax	439
CORP	Sec. 3303. Conditions of additional credit allowance	440
THE	Sec. 3304. Approval of State laws	443
	Sec. 3305. Applicability of State law.	445
	Sec. 3306. Definitions	447
	Sec. 3307. Deductions as constructive payments	454
	See 2200 Chart title	454
	Sec. 3308. Short title	494
	 etc. 2201. Mambels of the Ayried Payes dr 	100
	Leading to the control of the contro	
	ce 2203. Dehiduon of executor	

	TAB	DEE OF CONTENTS	AVII
CHAPTER 24. (Collection of Inco	me Tax at Source on Wages.	Page
	Sec. 3401. De	finitions	455
	Sec. 3402. Inc	finitionscome tax collected at source	457
	Sec. 3403. Lis	ability for tax	469
	Sec. 3404. Re	turn and payment by governmental em-	469
CHAPTER 25.	General Provision	Relating to Employment Taxes.	471
	Sec. 3502. No	ondeductibility of taxes in computing tax-	
	G- 2502 E	able income	471
	Sec. 3503. Er Sec. 3504. Ac	roneous paymentsts to be performed by agents	471 471
SUB'	TITLE D-MI	SCELLANEOUS EXCISE TAXES	
721	ing hating of a	the der enologoment. Epit 1999	
CHAPTER 31. I	Retailers Excise T	ax.	
SUBCHAPI	Soc 4001 Tm	d related items.	473
	Sec. 4001. 111	efinition of sale includes auctions	473
	See 4002 E-	amptions and the state of the s	474
STROTTART	ER B. Furs.	position of tax	414
BUBCHAFI	Sec. 4011 Im	position of tax	475
	Sec. 4012. De	finitions	475
		emption of certain auction sales	475
STERCHAPT	ER C. Toilet prep		110
DUBCHALL	Sec 4021 Im	position of tax	476
	Sec. 4022 Ex	emptions	476
STERCHART	EP D Luggage I	andhams etc	210
DUBCHALL	Sec 4031 Im	emptionsnandbags, etc. position of tax	477
STERCHART	ER E. Special fue	ls,	211
COBOHMI	Sec 4041 Im	position of tax	478
104	Sec. 4042, Cr.	oss reference	478
SUBCHAPT	on F Special man	ricians applicable to retailers toy	
	Sec. 4051. De	invisions applicable to retailers tax.	479
	1966. 4002. Lie	ase considered sale	479
	Sec. 4053. Co	mputation of tax on installment sales, etc_	479
	Sec. 4054. Ap	plication of taxes to sales by United	
		States, etc	479
	Sec. 4055. Sta	ate and local government exemption	480
Harry Company	Sec. 4056. Ex	emption for exports	480
La Lerental	Sec. 4057. Cr	oss reference	480
CHAPTER 32.	Ianufacturers Ex	cise Taxes.	
SUBCHAPT	ER A. Automotiv	e and related items.	
Part	. Motor vehicles	And a second sec	100
	Sec. 4061. Im	position of tax	481
	Sec. 4062. De	finition	482
D	Sec. 4003. Ex	emptionses.	482
Part			400
	Sec. 4071. III	position of tax	482
		finition of rubber	482
Dont	TI Detroleum ny	emptionsenducts. ne.	482
rare	ubport A Cosoli	oducts.	
int k	Coa 1001 Im	ne.	483
	Sec. 4001, 1111	position of taxfinitions	483
	Sec. 4082 Fr	emption of sales to producer	483
9	ubpart B. Lubric	eating oil.	100
THE .	Sec. 4091 Im	position of tax	483
	Sec. 4092 De	finition of certain vendees as a manu-	100
		acturer.	484
	Sec. 4093. Ex	emption of sales to producer	484
8	ubpart C. Specia	l provisions applicable to petroleum	-
100	proc	lucts.	- CK
	Sec. 4101. Re	gistration and bond	484
	Sec. 4102. Ins	spection of records, returns, etc., by local	1

CH	APTER 32. Ma	anufacturer	s Excise Taxes—Continued	373(0)
	SUBCHAPTER	B. Housel	nold type equipment, etc.	170
	Part 1.	Refrigerati	on equipment.	Page
		Sec. 4111.	Imposition of tax IIII IIII	48
		Sec. 4112.	Definitions_DCUULULE_GENERAL	485
	-	Sec. 4113.	Exemptions for manufacturers	485
	Part II.	Electric, g	Exemptions for manufacturersas, and oil appliances. Imposition of taxight bulbs.	TAIL T
		Sec. 4121.	Imposition of tax	486
	Part II	I. Electric l	ight bulbs.	
		Sec. 4131.	Imposition of tax	486
	SUBCHAPTER	C. Enterta	Imposition of taxainment equipment.	
10	Part I.	Radio and	television sets, phonographs and records. Imposition of tax	
50-		Sec. 4141.	Imposition of tax	487
	ROYAT	Sec. 4142.	Definition of radio and television component.	487
	A COLUMN	Sec. 4143.	Exemptions for sales to United States	487
	Part II.			20.
1		Sec. 4151.	Imposition of tax	488
14.5		Sec. 4152	Exemption for religious or educational use	488
	SURCHAPTER	D Recres	tional equipment.	100
	Port I	Sporting go	oode	
18	Tare I.	Sec 4161	Imposition of tax	489
	Port II	Photogran	his equipment	100
	1 410 11.	Sec 4171	hic equipment. Imposition of tax Definition of certain vendees as manufac-	489
18		Sec. 4171.	Definition of certain vandoes as manufac	409
74		Sec. 4112.	Definition of certain vendees as mandrac-	100
		Co. 4179	turers.	490
绿	Dank TII	Sec. 4173.	Exemptions	490
	Part III	. Firearms.	Imposition of tax	400
		Sec. 4181.	Imposition of tax	490
	~	Sec. 4182.	Exemptions	490
	SUBCHAPTER	E. Other 1	tems. achines. Imposition of tax Exemption for retail sales cash register	
	Part I.	Business m	achines. No no decomin 1400 per	
1		Sec. 4191.	Imposition of tax	491
		Sec. 4192.	Exemption for retail sales cash register	491
4.	Part II.	Pens and	mechanical pencils and lighters.	
A		Sec. 4201.	Imposition of tax	492
73	Part III			
	dustin I vi	Sec. 4211.	Imposition of tax	492
-	SUBCHAPTER	F. Special	provisions applicable to manufacturers tax.	
		Sec. 4216.	Definition of price	493
24		Sec. 4217.	Definition of price Lease considered sale	494
23		Sec. 4218.	Use by manufacturer or importer considered	
			sale	494
		Sec. 4219.	Application of tax in case of sales by other	
			than manufacturer or importer	494
OB:		Sec. 4220.	Exemptions for sales or resales to manufac-	
			turers	494
21		Sec. 4221.	Exemption for articles taxable as jewelry	495
		Sec. 4222.	Exemptions from tax of certain supplies for	
0.6		1000. 1000.	vessels and airplanes	495
		Sec 4223	vessels and airplanes Exemption of articles manufactured or pro-	
21		Dec. Inde.	duced by Indians	495
-8		Sec 4224	duced by IndiansState and local governmental exemption	495
		Sec. 4225	Exemption for export	496
110			Cross references	496
	nman 22 Fac	ilities and	Samigas	100
HA	Superia proper	A Admiss	ione and dues	
	Dort T	Admissions	Services. ions and dues. Imposition of tax Definitions	
	rart 1.	Soc 4991	Imposition of tax	497
		Sec. 4231.	Definitions	498
3		Sec. 4202.	Exemptions	498
		Sec. 4233.	Printing of price on ticket	501
	D TY	Olub day	Trining of price on ticket	301
	Part II.	Club dues.	Imposition of tax.	501
		Sec. 4241.	Definitions	501
			DefinitionsExemption—Fraternal organizations	502
		Dec. 4245.	Exemplion Fraternal organizations	002

	Services—Continued	
SUBCHAPTER B. COMMU		
	Imposition of tax	503
	Definitions.	503
Sec. 4253.	Exemptions.	504
Sec. 4254.	Computation of tax	504
SUBCHAPTER C. Transpo	ortation.	
Part I. Persons.	Sec 4352, Stort or Perspector of	
	Imposition of tax	506
	Exemptions	506
Part II. Property.	Total observed A shift of the control of the contro	FOR
Sec. 4271.	Imposition of tax	507
Sec. 4212.	Exemptions Registration	508
Part III. Oil by pir	peline.	508
Sec. 4281	Imposition of tax	508
Sec. 4282.	Imposition of tax Definition of fair charge Exemption for oil transported within premises	508
Sec. 4283.	Exemption for oil transported within premises	000
2001 12001	of a plant	509
Subchapter D. Safe de	posit boxes.	000
Sec. 4286.	posit boxes. Imposition of tax	510
Sec. 4287.	Definition of safe deposit box	510
	provisions applicable to services and facilities	A CONTRACTOR OF THE PARTY OF TH
taxes		
Sec. 4291.	Cases where persons receiving payment must	
1846	collect tax	511
Sec. 4292.	State and local governmental exemption	511
Sec. 4293.	Exemption for United States and possessions.	511
Sec. 4294.	Cross reference to general administrative	44.4
Maria Company of the	provisions	511
CHAPTER 34. Documentary		
	e of capital stock and certificate of indebted-	
ness l	by a corporation.	
	capital stock and similar interests.	513
Sec. 4301. Sec. 4302.	Imposition of tax Recapitalization	513
Sec. 4302.	Exemptions	514
Sec. 4304.	Affixing of stamps	514
Sec. 4305	Cross references	
Part II. Issuance of	f certificates of indebtedness.	OLL
Sec. 4311.	Imposition of tax	514
	Definitions	514
Sec. 4313.	Renewals	514
Sec. 4314.	Bond as security for debt	514
Sec. 4315.	Exemptions	514
Sec. 4316.	Cross references	514
SUBCHAPTER B. Sales of	transfers of capital stock and certificates of	
indeb	tedness of a corporation.	
Part I. Sales or tra	nsfers of capital stock and similar interests.	
Sec. 4321.	Imposition of tax	515
Sec. 4322.	Exemptions	515
	Affixing of stamps	516
Deut II Seles on the	Cross referencesansfers of certificates of indebtedness.	516
	Imposition of tax	516
Son 4222	Exemptions	516
Sec. 4332.	Cross references	516
Part III Provision	s common to sale or transfers of capital stock	010
and cer	tificates of indebtedness.	
Subpart A. Ex		
	Transfers as security	517
Sec. 4342.	Fiduciaries and custodians	517
Sec. 4343.	Transfers by operation of law	517
Sec. 4344.	Exemption certificates	518
	Cross references	518

SUBCHAPTER	B. Sales o	Stamp Taxes—Continued r transfers of capital stock and certificates of	
Part III		btedness of a corporation—Continued is common to sale or transfers of capital stock	
400		rtificates of indebtedness—Continued	
10d Sul	ppart B. M	iscellaneous provisions. Definitions	Page
		Stock or certificates of indebtedness owned	518
	Dec. 4002.		E16
000	Sec 4353	by a partnership	519
	Sec. 4354	Cross references	519
SUBCHAPTER	C Conve	Cross references	013
203	Sec. 4361	Imposition of tax 1971 1971 1971	520
203	Sec. 4362	Exemptions Judidouff 5351 556	520
	Sec. 4363	Cross references	520
SURCHAPTER	D. Policie	s issued by foreign insurers.	020
807	Sec. 4371.	Imposition of tax Int. 1221	521
a premises	Sec. 4372.	Definitions consumed 1221 and	521
	Sec. 4373.	Exemptions 1981 2019	522
	Sec. 4374.	Affixing of stamps	522
018	Sec. 4375.	Cross references FOURT 1881 1981	522
SUBCHAPTER	E. Miscell	aneous provisions applicable to documentary p taxes.	45
	Sec. 4901.	DefinitionsExemptions	523
112	Sec. 4382.	Lightlite for ton	523
Charles SE Too	Dec. 4363.	Liability for tax	524
CHAPTER 33. 183	A Town	wagers, J vol. of the Exemption for U. Sregaw	
SUBCHAPTER	Son 4401	Imposition of tax	525
THE .	Sec. 4401.	Imposition of tax 2002 2002 2002 Exemptions 2002 2002	525
	Sec. 4402.	Record requirements.	525
	Sec. 4404.	Territorial extent	525 525
		Cross references 20-22-22-22-22-22-22-22-22-22-22-22-22-2	526
Comment name		tional tax.	520
SUBCHAPTER	Son 4411	Imposition of tax	527
818	Sec. 4411.	Position of tax	527
117	Sec. 4412.	Registration Language made emplicable	527
	Sec. 4415.	Certain provisions made applicable	527
SUBCHAPTER	C Misselle	Cross referencesaneous provisions.	321
SUBCHAPTER	C. Miscella	Definitions	528
KEN T	Sec. 4421,	Applicability of federal and state laws	528
N. C.			528
Common 26 Com	toin Other	Inspection of books Excise Taxes.	940
CHAPTER 30. CEI	A Playing	cards, where a brod 1181.094	
SUBCHAPTER	Soc 4451	Imposition of tax	529
	Sec. 4451.	Definition of manufacturer	529
	Sec. 4452.	Exemption in case of exportation	529
	Sec. 4454	Liability for tax	529
se- staggati	Sec. 4455	Registration	529
	Sec. 4456	Stamps_10 uniteredual_0220_per	529
	Sec. 4457	Cross references	530
	B Occupat	tional tax on coin-operated devices.	000
DUBCHAFIER	Sec 4461	Imposition of tax	531
	Sec. 4462	Definition of coin-operated amusement or	001
	Dec. 1102.	gaming device	531
	Sec 4463	Administrative provisions	531
	C. Occupat	tional tax on bowling alleys, billiard and pool	001
			520
		Imposition of tax	532
THE		Definitions	532
712		Exemptions	532
Creamon 27 Com		Cross references	532
SUBCHAPTER ST. SUB	A Sugar	t and Palm Oil.	
SUBCHAPTER	See 4501	Imposition of tax	533
		Definitions	534
	Sec. 4502.	Exemptions for sugar manufactured for home	JUL
	500. 1000.	consumption	534
	Sec. 4504.	Import tax imposed as tariff duty	535

Сн	APTER 37. Sug	ar, Coconut	and Palm Oil—Continued	CILLY.
	SUBCHAPTER	B. Coconut	and palm oil.	Page
		Sec. 4511.	and palm oil. Imposition of tax	536
	te dirute	Sec. 4512.	Definition of first domestic processing	536
		Sec 4513	Exemptions	536
		Sec. 4514.	Cross reference to general administrative	
	e growth b		provisions	537
CHA	APTER 38. Imp	ort Taxes.	provisions and uttal ages	
	SUBCHAPTER	A. Petrole	um products.	
		Sec. 4521.	Imposition of tax	539
	SUBCHAPTER	P Coal		
		Sec. 4531.	Imposition of tax	540
		Sec. 4532.	Exemption where exports exceed imports	540
	SUBCHAPTER	C. Copper.	The state of the s	
	No. of the contract of the con	Sec. 4541.	Imposition of tax	541
			Exemption	541
	SUBCHAPTER			
	CODULINA ABOV	Sec. 4551.	Imposition of tax	542
		Sec. 4552.	Definitions	542
		Sec. 4553.	Exemption	542
	SURCHAPTER	E Animal	Exemptionand vegetable oils and seeds.	0.14
	Part I	Animal oils.	Z41 10 00000000 10000	
	Z dit v X.	Sec. 4561	Imposition of tax	543
		Sec. 4562	Exemptions for United States vessels	543
155	Part II.			.010
	Tate II.	Sec. 4571	Imposition of tax	543
		Sec. 4572	Exemption for certain uses of rapeseed oil	544
	Port III	Manufact.	ures and commounds	OTT
	I die III	Sec 4581	ures and compounds. Imposition of tax	544
		Sec. 4582	Examptions	544
	SUBCHAPTER	F Oleoma	Exemptions	011
	OUBCHAFTER		Imposition of tax	545
		Sec. 4502	Definitions.	545
		Sec. 4502.	Exemption	
			Packing requirements for manufacturers	546
400			Wholesale and retail selling requirements	546
4111				547
		Sec. 4590.	Books and returns	547
	Crinarianan	C Special	provisions applicable to import taxes.	941
200	SUBCHAPTER	See 4601	Applicability of tariff provisions	548
		Sec. 4001.	Applicability of tariff provisions Certain taxes not to contravene trade agree-	040
		Dec. 4002.		548
		Sec 4602	ments	548
C	neren 20 Dag	Sec. 4005.	Cross references	945
CH	APTER 39. Reg	A Norosti	c drugs and marihuana.	
	rart 1.	Narcotic dr	ugs. x on opium, isonipecaine, opiates, and coca	
NE.	ouo-			200
- Table			eaves. Imposition of tax	549
				549
		Sec. 4702.	ExemptionsAffixing of stamps	550
		Sec. 4704	Pankagos	
		Sec. 4704.	Packages	550
1 3 13				551
	100000000000000000000000000000000000000	Sec. 4700.	Forfeitures	553
	0.1	Sec. 4707.	Cross references	553
87.0	Sub	part B. 1a	x on opium for smoking. Imposition of tax	***
	7	Sec. 4711.	Imposition of tax	553
	sustinue of	Sec. 4712.	Stamps	553
			Manufacturers	554
100		Sec. 4714.	Forfeiture	554
	Q.A.	Sec. 4/15.	Cross referenceseupational tax.	554
	bub	Part C. Oct	Impacional tax.	554
		Sec. 4721.	Imposition of tax	1911/1911/201
			Registration	555
		Sec. 4723.	Possession by person not registered	555
UNG		Sec. 4724.	Unlawful acts in case of failure to register and	
	A STATE OF THE PARTY OF THE PAR	Sec. 4705	pay special tax	555
-			Other laws applicable	557 557
		DCC. 1(20.	Cross references	001

Сн	HAPTER 39. Regulatory Taxes—Continued Subchapter A. Narcotic drugs and marihuana—Continued	TABO
	Part I. Narcotic drugs—Continued	
85	Subpart D. General provisions relating to narcotic drugs.	Page
Č.	Sec. 4731. Definitions	557
	Sec. 4732. Records, statements, and returns	559
ež.	Sec. 4733. Confiscation and disposal of seized drugs	558
	Sec. 4734. Laws unaffected	559
	Sec. 4735. Administration in Puerto Rico, the Trust	2
88	Territory of the Pacific Islands, the Canal	
	Zone, and the Virgin Islands	559
16	Sec. 4736. Other laws applicable	559
P.	Part II. Marihuana. pe enedw nollegmen II 2864 and	
	Subpart A. Tax on transfers. Sec. 4741. Imposition of tax	8
	Sec. 4741. Imposition of tax	. 560
	Sec. 4742. Order forms and control of the control o	560
	Sec. 4743. Affixing of stamps	
	Sec. 4744. Unlawful possession	562
na	Sec. 4745. Forfeitures	562
ker.		562
	Subpart B. Occupational tax, pro bus lamin A. El Survantum	
	Sec. 4751. Imposition of tax	563
10.	Sec. 4752. Computation and liability for tax	563
15	Sec. 4753. Registration	564
	Sec. 4754. Returns	564
	Sec. 4755. Unlawful acts in case of failure to register and	- 27
	pay special tax	565
3.	Sec. 4756. Other laws applicable	565
Eð.	Sec. 4757. Cross references	568
M.	Subpart C. General provisions relating to marihuana.	
	Sec. 4761. Definitions	565
E.	Sec. 4762. Administration in insular possession	566
54	Part III. Miscellaneous provisions relating to narcotic drugs and	
154	marihuana. Sec. 4771. Stamps	
		566
	Sec. 4772. Exemption from tax and registration	567
Ιă	Sec. 4773. Inspection of returns, order forms, and pre-	
1	scriptions	567
	Sec. 4774. Territorial extent of law	568
Mã	Sec. 4775. List of special taxpayers	568
	Sec. 4776. Cross references.	568
	Subchapter B. White phosphorus matches.	-
	Sec. 4801. Imposition of tax	569
	Sec. 4802. Definition of white phosphorus	569
	Sec. 4803. Stamps	569
	Sec. 4804. Requirements on manufacturers	569
	Sec. 4805. Importation and exportation	570
	Sec. 4806. Cross references	570
64	Subchapter C. Adulterated butter and filled cheese.	
	Part I. Adulterated and process or renovated butter.	
7.0	Subpart A. Tax on products.	11800.00
ää	Sec. 4811. Imposition of tax	. 571
	Sec. 4812. Importation of adulterated butter	571
	Sec. 4813. Stamps	572
ĕā	Sec. 4814. Requirements applicable to manufacturers	572
	Sec. 4815. Requirements applicable to dealers	573
	Sec. 4816. Exportation of adulterated butter	573
	Sec. 4817. Inspection of process or renovated butter	573
		7270
	ated butter	575
	Sec. 4819. Cross references	575
	Subpart B. Occupational tax.	227
	Sec. 4821. Imposition of tax	575
	Sec. 4822. Cross references	575
	Subpart C. Definitions.	270
	Sec. 4826. Definitions	576

Сна	SUBCHAPTER	C. Adulter	xes—Continued ated butter and filled cheese—Continued	
		Filled chee		Page
13.4	Subj	part A. la	x on products. Imposition of tax	
		Sec. 4831.	Imposition of tax	576
		Sec. 4832.	Stamps Requirements applicable to manufacturers	577
2	- 1	Sec. 4833.	Requirements applicable to manufacturers	577
7.0		Sec. 4834.	Requirements applicable to wholesale and	
	2012	THE REAL PROPERTY.	retail dealers	578
	THE RESERVE	San 4925	Administrative decisions	578
				578
SHE	0.1		Cross references	910
0110	Sub	part B. Oc	cupational tax.	-
		Sec. 4841.	Imposition of tax	578
		Sec. 4842.	The control of tax Cross references finitions. Definitions futures.	579
1977	Sub	part C. De	finitions.	
211		Sec. 4846.	Definitions	579
	SUBCHAPTER	D. Cotton	futures.	
800	Part I			
510	A 601 0 2.	Soc 4851	Imposition of tax	580
-		Sec. 4051.	Definition	580
		000. 4002.	Denimon.	
		Sec. 4853.	Form and validity of contracts	580
(0.25)	The system		Cotton standards	580
	Part II.	Exemption	18.	
(a)		Sec. 4861.	Spot cotton	581
tinking			Definition of bona fide spot markets	581
		Sec 4863	Basis grade contracts	582
		Sec. 4864	Tendered grade contracts	584
YUU		Con 4001.	Chasife grade contracts	584
11010		Sec. 4800.	Specific grade contracts	004
enn	Part III			
		Sec. 4871.	Method of payment	585
1900			Collection and enforcement	585
1000		Sec. 4873.	Liability of principal for acts of agent	586
		Sec. 4874.	Immunity of witnesses	586
		Sec 4875	Operation of State laws	586
		Sec. 1876	Reports of Secretary of Agriculture	586
040		Sec. 4077	Cross references	586
	C	E C. 4011.	Cross referencestion other than of national banks.	000
	SUBCHAPTER	E. Circuia	tion other than of national banks.	FOR
dia		Sec. 4881.	Imposition of tax	587
10.1		Sec. 4882.	Definition of bank or banker	587
3.30		Sec. 4883.	Exemptions	588
3170		Sec. 4884.	Returns and payment of tax	588
		Sec. 4885.	Estimation of outstanding circulation in de-	
ELD			fault of return	589
		Sec 4888	Cross references	589
	SUBCHAPTER	E Cil. 1000.	Oloss references	000
	SUBCHAPTER	r. onver t	The state of the	200
		Sec. 4891.	Imposition of tax	590
		Sec. 4892.	Definitions	590
		Sec. 4893.	Liability for tax	591
		Sec. 4894.	Abatement or refund	591
		Sec. 4895.	Stamps	591
		Sec. 4896	Stamps Applicability Cross references	592
		Sec 4807	Cross references	592
Core	perp 40 Cor	onal Provid	sions Relating to Occupational Taxes.	002
CHZ	iffen 40. Gei	See 4001	Downerst of the	593
		Sec. 4901.	Tibliff of tax	989
7.		Sec. 4902.	Liability of partners	593
		Sec. 4903.	Payment of tax Liability of partners Liability in case of business in more than one	
			location	593
		Sec. 4904.	Liability in case of different businesses of	
			same ownership and location	594
		Sec. 4905.	Liability in case of death or change of loca-	
			tion	594
		Sec. 4906	Application of State laws	594
		Sec. 4907	Federal agencies or instrumentalities	594

SUBTITLE E—ALCOHOL, TOBACCO, AND CERTAIN OTHER EXCISE TAXES

R 51. Distilled Spiri	ts, Wines, and Beer.
BCHAPTER A. Gallon	age and occupational taxes.
Part I. Gallonage t	axes.
Subpart A. Di	stilled spirits.
Sec. 5001.	stilled spirits. Imposition, rate, and attachment of tax
Sec. 5002.	Definitions
Sec. 5003.	Exemptions
Sec 5004	Lien for tax
Sec. 5005	Persons liable for tax
Sec. 5006.	Determination of tax
Sec. 5000.	Collection of tax on distilled spirits
	Strip stamps for distilled spirits withdrawn for
0 5010	exportation
	Miscellaneous stamp provisions
miracha a	Abatement, remission, refund, and allowance for loss or destruction of distilled spirits.
Sec. 5012.	Drawback
Subpart B. Re	etification.
Sec. 5021.	Imposition and rate of tax
Sec. 5022.	Tax on cordials and liqueurs containing wine.
Sec. 5023.	Tax on blending of beverage brandies
Sec. 5024.	Tax on blending of beverage brandies Definitions
Sec. 5025	Exemption from rectification tax
Sec. 5026.	Determination and collection of rectification
Sec. 5027	taxStamp provisions applicable to rectifiers
Sec. 5027.	Cross references
Sec. 3028.	Cross references
Subpart C. Wi	
Sec. 5041.	Imposition and rate of tax
Sec. 5042.	Exemption from tax
Sec. 5043.	Collection of taxes on wines
Sec. 5044.	Refund of tax on unmerchantable wine
	Cross references
Subpart D. Be	er. o stend to notificity C. 1884 and
Sec. 5051.	Imposition and rate of tax
Sec. 5052.	Definitions
Sec. 5053.	Exemptions
Sec. 5054.	Persons liable for tax
Sec. 5055	Persons liable for tax Determination and collection of tax on beer
Sec. 5056	Drawback of tax
Sec. 5057.	Drawback of tax
Subpart E Ge	
Sec 5061	neral provisions. Method of collecting tax
Sec. 5001.	Refund and drawback in case of exportation
	Floor stocks tax refunds on distilled spirits wines, cordials, and beer
Sec. 5064.	Territorial extent of law
Sec. 5065.	Cross references
Part II. Occupation	nal tax. 1949 to william L. 2004 1998
Dubbart A. Ite	cuner.
Sec. 5081.	Imposition and rate of tax
Sec. 5082.	Definition of rectifier
Sec. 5083.	Exemptions
	Cross references
Subpart B. Br	ewer.
Sec. 5091.	Imposition and rate of tax
Sec. 5092.	Definition of brewer
Sec 5003	Cross references

Сна	HAPTER 51. Distilled Spirits, Wines, and Beer—Continued SUBCHAPTER A. Gallonage and occupational taxes—Con	tinued
	Part II. Occupational tax—Continued	LICON .
	Subpart C. Manufacturers of stills.	rage
	Sec. 5101. Imposition and rate of tax	617
	Sec. 5102. Definition of manufacturer of st	ills 617
	Sec. 5103. Exemptions	617
	Sec. 5104. Method of payment of tax on st	ills 617
	Sec. 5105. Notice of manufacture of and p	
	bouldath to emplay of up still	
	Sec. 5106. Drawback	618
	Subpart D. Wholesale dealers.	
	Sec. 5111. Imposition and rate of tax	618
UHU.		
	Sec. 5113. Exemptions	619
	Sec. 5114. Records	619
27	Sec. 5115. Marking and stamping packa, premises of wholesale dealers	
	Sec. 5116. Sign required on premises	
	Subpart E. Retail dealers.	TOTAL NEW YORK
	Sec. 5121. Imposition and rate of tax	620
110	Sec. 5122, Definitions	621
	Sec. 5123. Exemptions	
2.8%	Sec. 5124. Records	
	Subpart F. Nonbeverage domestic drawback cl	
	Sec. 5131. Eligibility and rate of tax	
	Sec. 5133. Investigation of claims	623
	Sec. 5134. Drawback	623
335	Sec. 5134. DrawbackSubpart G. General provisions. Sec. 5141. Registration	004
	Sec. 5141. Registration	624
	Sec. 5142. Payment of tax	624
KH!	Sec. 5143. Returns	624
ASS	Sec. 5144. Provisions relating to liability tional taxes	
	Sec. 5145. Supply of stamps	
	Sec. 5146. Posting stamp in place of busin	ess 625
	Sec. 5147. List of special taxpayers for publ	
	Sec 5148 Application of State laws	
	Sec. 5149. Application of subpart	
		II garren morale stor
	Subchapter B. Distilleries. Part I. Establishment.	half I rand
013	Sec. 5171. Premises prohibited for distillin	g 627
	Sec. 5172. Conditions precedent to carryin	g on business
	of distilling	627
	Sec. 5173. Distillery fixtures and equipments	nt 628
TAN	Sec. 5174. Registry of stills	628
	Sec. 5174. Registry of stills	020
	Sec. 5176. Distiller's bond	629
	Sec. 5177. Conditions of approval of distil	
	Sec. 5178. Plan of distillery	631
	Sec. 5179. Survey of distillery	631
	Sec. 5180. Sign required on premises	632
	- mi c mai o pormitorii	1
	Sec. 5191. Commencement, suspension, an of operations	d resumption 632
	Sec. 5192. Supervision of operations by gaugers.	storekeeper-
100	Sec. 5193. Drawing, gauging, and markin spirits	g of distilled 633
		distilleries 634
	Sec. 5195. Restrictions relating to operation	ons 636
950	Sec. 5196. Entry and examination of c	listillery and
	Sec. 5197. Distiller's records and returns.	636 637

SUBCHAPTE	R B. Distille	ts, Wines, and Beer—Continued
		provisions relating to distilleries and distilled
	spirits.	
		Detention of cases, packages, or containers on suspicion
	Sec 5212	Prevention and detection of fraud
		Return of materials used in the manufacture
		of distilled entrits
	Sec. 5914	of distilled spirits
		spiritsthulbratt_bol2_arel
	Sec. 5215.	Exemption of distillers of fruit brandy from certain requirements
	Sec. 5216.	Mash, wort, and vinegar; vinegar factories
		Exemptions relating to national emergency
STIDONADOR	C Interne	transfersal Revenue bonded warehouses.
	Establishm	
rart 1.		
	Sec. 5231.	Authority to establish
	Sec. 5232.	Bond requirements
	Sec. 5233.	Establishment of bottling in bond depart-
		mentaddLUbBaCL_StilladecL_stilla
Part II	. Operation.	See, 5123. Exemptions
	Sec. 5241.	Supervision of operations
	Sec. 5242.	Deposit of spirits in warehouses
	Sec. 5243	Deposit of spirits in warehouses Bottling of distilled spirits in bond
	Sec. 5244	Withdrawal of spirits on determination of
	DOG. DMET.	tax
	Sec. 5245.	
	Sec. 5246.	Transfers of enimits in hand
	Sec. 5240.	Transfers of spirits in bond Withdrawal of spirits for exportation
	Sec. 5247.	Withdrawal of spirits for exportation.
	Sec. 5248.	taxrefreshire bid_reduction
-BC20000 1	Sec. 5249.	Prohibited hours for removal of spirits
	Sec. 5250.	Gauging, stamping, and branding of spirits
	Sec. 5251.	removed from warehouse Blending of beverage brandies in internal revenue bonded warehouses
noileeta	Sec. 5252.	Discontinuance of warehouse and transfer of
		merchandise
	D. Rectify	
Part I.	Establishme	ent. Part 1: Establishment,
	Sec. 5271.	Notice of business of rectifier
	Sec. 5272.	PremisesSign required on premises
	Sec. 5273.	Premises and the land to the l
	Sec. 5274.	Sign required on premises
	Sec. 5275.	Cross references 200011112 598
Part II	. Operation.	Sec. A17.5 Notice of business of d
z aro II.	Sec 5281	Regulation of business of rectifier
1,000	Sec. 5201.	Rectification of spirits
- Annua	Sec. 5262.	Examination of promises
	Sec. 5283.	Examination of premises Prohibited hours for removal of distilled
	Sec. 5284.	spirits
	Can *00*	
CALLES HAVE A SERVICE.	Dec. 5285.	Records and returns
UBCHAPTER	E. Industr	ial alcohol plants, bonded warehouses, de-
	natur	ring plants, and denaturation.
Part I.	Industrial a	alcohol plants, bonded warehouses, and de-
	naturing	plants.
distilled ?	Sec. 5301.	Establishment of industrial alcohol plants
	Sec. 5302.	Establishment of industrial alcohol plants Establishment of industrial alcohol bonded warehouses
	Sec. 5303.	Establishment of industrial alcohol denatur-
BUR ALER	Clas MOOA	ing plants
	Sec. 5304.	Alcohol permits Regulations for establishing, bonding, and
	Sec. 5305.	Regulations for establishing, bonding, and operation of plants and warehouses

Part		rial alcohol plants, etc.—Continued alcohol plants, etc.—Continued
2 0010 1.		Exemption of industrial alcohol plants and
	200. 0000.	warehouses from certain laws
	Sec. 5307	Production, use, or sale of alcohol
	Sec. 5308.	Transfer of alcohol to other plants or ware
	S F200	houses
		Withdrawal of fermented liquors to industria alcohol plants
		Withdrawal of alcohol free of tax
	Sec. 5311.	Importation of alcohol for industrial pur- poses
	Sec. 5312.	Remission and refund of tax on alcohol for loss or leakage
	Sec. 5313.	Powers and duties of persons enforcing this
	Con #914	partOfficers and agents authorized to investigate
		issue search warrants, and prosecute for
	C F01F	violations
	1000000	Compliance with court subpoena as to testi
	Sec. 5316.	Form of affidavit, information, or indict
	San E917	Applicability of other laws
	Sec. 5317.	Application of part to Puerto Rico and Virgin
	Sec. 9918.	Islands
	Sec. 5319.	Definitions, etc
		Cross references
Part II.		
	Sec. 5331.	Withdrawal from bond free of tax
	Sec. 5332.	Recovery of spirits for reuse in manufac-
	Sec. 5222	turingSale of abandoned spirits for denaturation
na Gradina	Aug STRAFTE	without collection of tax
	Sec. 5334.	Cross references
		and taxpaid wine premises.
rart 1.	Establishm	
		Bonded wine cellar
		Taxpaid wine bottling house
	Sec. 5353.	Bonded wine warehouse
	Sec. 5354.	BondGeneral provisions relating to bonds
		Application
		Premises
Part II.		
L COLU II.		Bonded wine cellar operations
		Removals of wine from bonded premises
		Taxpaid wine bottling house operations
		Standard wine premises
		Segregation of operations.
	Sec. 5366	Supervision
	Sec. 5367	Records
		tiallging, marking, and stamping
	Sec. 5368.	Inventories
	Sec. 5368. Sec. 5369.	Inventories
	Sec. 5368. Sec. 5369. Sec. 5370.	Inventories
	Sec. 5368. Sec. 5369. Sec. 5370. Sec. 5371.	Inventories Losses Insurance coverage
	Sec. 5369. Sec. 5370. Sec. 5371. Sec. 5372.	Inventories
	Sec. 5368. Sec. 5369. Sec. 5370. Sec. 5371. Sec. 5372. Sec. 5373.	Inventories
Part III	Sec. 5368. Sec. 5369. Sec. 5370. Sec. 5371. Sec. 5372. Sec. 5373. Cellar tre	Inventories
Part III	Sec. 5368. Sec. 5369. Sec. 5370. Sec. 5371. Sec. 5372. Sec. 5373. Cellar tre Sec. 5381.	Insurance coverage Sampling Wine spirits
Part III	Sec. 5368. Sec. 5369. Sec. 5370. Sec. 5371. Sec. 5372. Sec. 5373. Cellar tre Sec. 5381. Sec. 5382.	Inventories Losses Insurance coverage Sampling Wine spirits atment and classification of wine. Natural wine
Part III	Sec. 5368. Sec. 5369. Sec. 5370. Sec. 5371. Sec. 5372. Sec. 5373. Cellar tre Sec. 5381. Sec. 5382. Sec. 5383.	Inventories
Part III	Sec. 5368. Sec. 5369. Sec. 5370. Sec. 5371. Sec. 5372. Sec. 5373. Cellar tre Sec. 5381. Sec. 5382. Sec. 5383.	Inventories

S	ER 51. DE	stilled Spir	its, Wines, and Beer—Continued I and taxpaid wine premises—Continued
3	Part II	Cellar tre	eatment and classification of wine—Continued
	James Street	Sec 5385	Specially sweetened natural wines
9		Sec. 5386.	Special natural wines
		Sec. 5300.	Appleal natural wines
ų.		Sec. 5367.	Agricultural wines and a second secon
	Danie TV	Sec. 5588.	Designation of wines
	Part IV	. General.	77
	Peranament	Sec. 5391.	Exemption from rectifying and spirits taxes_
~			Definitions of tentone
St			ries, doubt to lawards all W., 0165, 568
	Part 1.	Establishm	entoola la moissirecturi 1186 per
		Sec. 5401.	Qualifying documents
		Sec. 5402.	Definitions
		Sec. 5403.	Cross references
	Part II.	Operation	Sec 5313. Powers and duties of ;
		Sec. 5411.	Use of brewery
	otenites:	Sec. 5412.	Removal of beer in containers or by pipe-
	tok editos	GTH DITE	tinez, abores eueg
		Sec. 5413.	Brewers procuring beer from other brewers
	-their of a	Sec. 5414	Removals from one brewery to another
			belonging to the same brewer
	-dalbai w	Sec. 5415	Records and returns
		Sec. 5416	Definitions of bottle and bottling
ST	BCHAPTED		aneous plants and warehouses.
-			tories.
	Lait I.		
			Establishment and operation
	Post II		Distilled vinegar
	rart II.		uit-flavor concentrate plants.
	1 - 1 - 1	Sec. 5511.	Establishment and operation
		Sec. 5512.	Control of products after tax-free manu-
	- DESTRICTED	ut osner	of facture_bi_servered_come_arel_
		. Manufact	uring bonded warehouses.
		Sec. 5521.	Establishment and operation
		Sec. 5522.	Withdrawal of distilled spirits to manufactur-
			ing bonded warehouse
		Sec. 5523.	Special provisions relating to distilled spirits
			and wines rectified in manufacturing
			bonded warehouses
SE	BCHAPTER	I. Miscella	neous general provisions.
		Sec. 5551.	General provisions relating to bonds
		Sec. 5552	Installation of meters, tanks and other
			apparatus
		Sec 5552	Supervision of premises and operations
		Sec. 5554	Pilot plant operations
		Sec. 5554.	Pilot plant operations
		Sec. 5555.	Records, statements, and returns
			Regulations
		Sec. 5557.	Other provisions applicable
Su	BCHAPTER	J. Penaltie	s, seizures, and forfeitures relating to liquors.
	Part I.	Penalty, se	zure, and forfeiture provisions applicable to
		distilling,	rectifying, and distilled and rectified products.
		Sec. 5601.	Penalty and forfeiture for possession of unreg-
			istered still or distilling apparatus
		Sec. 5602.	Penalty and forfeiture for setting up still
			without permit
		Sec. 5603.	Penalty for failure or refusal of distiller or
			rectifier to give notice of intention to engage
			in such business
		Sec 5604	Penalty and forfeiture for failure or refusal of
		Dec. 0004.	distiller to give bond
		See FEOF	Penalty for improper approval of distiller's
		Dec. 5005.	bond
	and county	See Fene	Penalty and forfeiture for distilling without
	MODERATOR	pec. 5000.	renarry and forfeiture for distining without
		Clas FOOR	giving bond
	303 80003		Penalty for distilling on prohibited premises.
		Dec. Dous.	Penalty for making or fermenting mash on un-
			authorized premises; illegal use of spirits;

CHAPTER 51. Distilled Spirits, Wines, and Beer—Continued
Subchapter J. Penalties, seizures, and forfeitures relating to liquors—
Continued

Part I.

. Milmaior

Penalty, se	izure, and forfeiture, etc.—Continued
Sec. 5609.	Penalty relating to return of materials used
	in the manufacture of distilled spirits
	Penalty for using unregistered materials for producing spirits
Sec. 5611.	Penalty for using false weights and measures.
Sec. 5612.	Penalty for using material or removing spirits without supervision.
Sec. 5613.	Penalty for distilling during prohibited hours.
Sec. 5614.	Penalty and forfeiture for removal of spirits during prohibited hours
Sec. 5615.	Penalty for refusal or neglect of distillers and rectifiers to give assistance to officers
Literature a	Penalty for obstructing or refusing to admit officer to distillery premises
Sec. 5617.	Penalty for failure to keep distillery access- ible
Sec. 5618.	Penalty for failure of distiller to identify fixed pipes
Sec. 5619.	Penalty for refusal or neglect to draw off water and clean condensers or worm tanks
Sec. 5620.	Penalty and forfeiture for false or omitted entries in distiller's books and records
Sec. 5621.	Penalty relating to records and returns of dis- tiller as wholesaler dealers, rectifiers, and wholesale dealers
Sec. 5622.	Disposal of forfeited equipment and material
Sec. 5623.	for distilling Destruction of distilling apparatus
Sec. 5624	Release of distillery before judgment
	Forfeiture of tax-paid distilled spirits remaining on distillery premises
	Penalty and forfeiture for tax fraud by dis-
Sec. 5627.	Penalty for unlawful use of rectifying premises
Sec. 5628.	Penalty for rectification without payment of
	tax, increasing volume, etc. Penalty for unlawful rectifying. Penalty for noncompliance by rectifiers with provisions relating to rectifying, gauging, branding, and stamping.
Sec. 5631.	Penalty and forfeiture for failure to comply with warehousing and removal require-
Sec. 5632.	Penalty and forfeiture for unlawful removal or concealment of spirits
Sec. 5633.	Penalty of officer in charge of warehouse for unlawful removal of spirits
Sec. 5634.	Penalty and forfeiture for creation of ficti-
Sec. 5635.	Penalty for buying or selling used casks bearing inspection marks
	Penalty and forfeiture for failure to efface, etc., stamps and brands on emptied pack-
Sec. 5637.	ages
Sec. 5638.	Penalty and forfeiture for affixing imitation
Sec. 5639.	
Sec. 5640.	casks or packages
Sec. 5641.	Penalty and forfeiture relating to containers of distilled spirits

Tart I.		es, seizures, and forfeitures relating to liquors—
-20/2000/2000	Penanty, se	izure, and forfeiture, etc.—Continued
		Penalties for transporting, possessing, etc
		distilled spirits in unstamped containers, of
terials for	org begstein	
	Sec. 5643.	Penalty and forfeiture for reuse of stamps of
	lyra etdajos	bottles, tampering and unlawful removal_
	Sec. 5644.	Penalty for counterfeiting bottled in bon
		stamps
	Sec. 5645.	Penalty for unlawful affixing, cancelling, o
	0700091-10	
		Penalty for evasion of distilled spirits tax
		Penalty and forfeiture for unlawful use o
	in at man	concealment of denatured alcohol
	and the second second	Penalty and forfeiture for fraudulent claim
	DCC. 0010.	for export drawback or unlawful relanding
	Sec 5640	Burden of proof in case of seizure of spirits_
	Sec. 3030.	Penalty and forfeiture for operating distil
Deat II	Danalter	lery after giving notice of suspension
		d forfeiture provisions applicable to wine and
	wine pro	
	Sec. 5661.	Penalty and forfeiture for violation of law
	a sodul rol	and regulations relating to wine
	Sec. 5662.	Penalty for alteration of wine labels
- Hilly to teach	Sec. 5663.	Cross reference
Part III	. Penalty,	seizure, and forfeiture provisions applicable to
		d brewing. specified w
kingstein b	Sec. 5671.	Penalty and forfeiture for evasion of beer tax
		and fraudulent noncompliance with re
	and entered to	quirements
	Sec. 5672	Penalty for failure of brewer to comply with
	200. 0012.	requirements and to keep records and file
		returns
	Sec. 5673	Forfeiture for flagrant and willful remova
	Dec. 0010.	[2] - [1] [2] [2] [2] [2] [2] [3] [3] [4] [4] [4] [4] [4] [4] [4] [4] [4] [4
	Sec. 5674	of beer without tax payment Penalty for unlawful removal of beer
		Penalty for intentional removal or defacement
to luminiza		of brewer's marks and brands
D TY7	Sec. 5070.	Penalties relating to beer stamps
Part IV.		seizure, and forfeiture provisions common to
	liquors.	See, 4030. Perigley for nondomplin
	Sec. 5681.	Penalty and forfeiture for failure to post of
		unlawfully posting signs of distillers, recti
		fiers or wholesale liquor dealers
		Penalty for breaking locks or gaining access.
	Sec. 5683.	Penalty and forfeiture for removal of liquor
		or wines under improper brands
		Penalties relating to the payment and collec-
		tion of liquor taxes
	Sec. 5685.	Penalty and forfeiture relating to possession
	of thereat and	of devices for emitting gas, smoke, etc.
		explosives and firearms, when violating
		liquor laws
silent hou	Sec. 5686	Miscellaneous penalties
	Sec. 5687	Penalties and forfeitures applicable to dis-
	Dec. 00011	tillers, rectifiers and wholesale liquor
SORG DOL		dealers for offenses not specifically covered.
	Son ERRO	Disposition and release of seized property_
on this w		
		Penalty and forfeiture for tampering with a
		stamp machine Definition of the term "person"
	Clas FRAG	
	Sec. 5690.	Definition of the term "person"
	Penalties an	nd forfeitures applicable to occupational taxes
	Penalties an	nd forfeitures applicable to occupational taxes. Penalties and forfeitures for nonpayment of
	Penalties at Sec. 5691.	nd forfeitures applicable to occupational taxes. Penalties and forfeitures for nonpayment of special taxes relating to liquors
Part V.	Penalties at Sec. 5691.	nd forfeitures applicable to occupational taxes. Penalties and forfeitures for nonpayment of special taxes relating to liquors Penalty relating to records of retail liquor
Part V.	Penalties at Sec. 5691. Sec. 5692.	nd forfeitures applicable to occupational taxes. Penalties and forfeitures for nonpayment of

HAPTER 52. Tob	pacco, Cigars, Cigarettes, and Cigarette Papers and Tubes.	
SUBCHAPTER	A. Definitions; rate and payment of tax; exemption from	PE
	tax; and refund and drawback of tax.	Page
	Sec. 5701. Rate of tax	705
	Sec. 5702. Definitions	706
007	Sec. 5703. Liability for tax and method of payment	707
	Sec 5704 Evernation from tax	708
	Sec. 5704. Exemption from tax Sec. 5705. Refund or allowance of tax	709
	Sec. 5706. Drawback of tax	709
	Sec. 5700. Drawback of tax	
	Sec. 5707. Floor stocks refund on cigarettes	709
SUBCHAPTER	B. Qualification requirements for manufacturers of	
	articles and dealers in tobacco materials.	
	Sec. 5711. BondSec. 5712. Application for permit	711
1 10	Sec. 5712. Application for permit	711
	Sec. 5713. Permit	712
SUBCHAPTER	C. Operations by manufacturers of articles.	
C9050 16	Sec. 5721. Inventories	713
sbridorr -		713
185	Sec. 5723. Packages, labels, notices, and stamps	713
	D. Onesting by declare in tabases materials	110
SUBCHAPTER	D. Operations by dealers in tobacco materials.	714
	Sec. 5731. Shipments and deliveries restricted	714
TD JEGGER	Sec. 5732. Statement of shipments and deliveries	714
SUBCHAPTER	E. Records of manufacturers of articles and dealers in	
	tobacco materials.	
261 numbers	Sec. 5741. Records to be maintained	715
SUBCHAPTER	F. General provisions.	
227	Sec. 5751. Purchase, receipt, possession, or sale of	
- vel happe	articles, after removal, not exempt from	
TOTAL STREET,		716
	Sec. 5752. Restrictions relating to used labels, stamps,	110
		710
	and packages	716
	Sec. 5753. Disposal of forfeited, condemned, and aban-	-
CON THE PARTY	doned articles and tobacco materials	716
SUBCHAPTER	G. Fines, penalties, and forfeitures.	
. 7 .	Sec 5761 Civil penalties	717
HEV.	Sec. 5762. Criminal penalties	717
UEV	Sec. 5763. Forfeitures	718
HAPTER 53. Ma	chine Guns and Certain Other Firearms.	
SUBCHAPTER		
Part I	Special (occupational) taxes.	
Lait L.	Sec. 5801. Tax	721
	C- 5000 D-:	- 51,000,000
0 11 11 25 11 21 3	Sec. 5802. Registration	721
1017	Sec. 5803. Exemptions	722
Part II.	Sec. 5803. ExemptionsTransfer tax. Sec. 5811. Tax	4000
	Sec. 5811. Tax	722
	Sec. 5812. Exemptions	722
THE CONTRACT	Sec. 5813. Stamps	723
memmon	Sec. 5814. Order forms	723
Part III	. Tax on making firearms.	
1010 111	Sec. 5821. Rate, exceptions, etc	724
Part IV	Other taxes.	121
Tare IV.	Sec. 5831. Cross reference	724
Clare out a sum	D. C. Sool. Cross reference	124
SUBCHAPTER	B. General provisions.	MOH
-union Sili	Sec. 5841. Registration of persons in general	725
	Sec. 5842. Books, records and returns	725
	Sec. 5843. Identification of firearms	725
	Sec. 5844. Exportation	725
	Sec. 5845. Importation	725
	Sec. 5845. ImportationSec. 5846. Other laws applicable	726
100	Sec. 5847. Regulations	726
	Sec. 5848. Definitions.	726
	NOOF OOLOT DOMINIONISSEES OF THE PROPERTY OF T	

Снар	ген 53. Ма	chine Guns	and Certain Other Firearms—Continued	Tital
	UBCHAPTER	Sec. 5851.	ful acts. Possessing firearms unlawfully transferred	
202		0 -0-0	or made_ssuln_stall_total_ssall_	72
707		Sec. 5853.	Removing or changing identification marks_ Importing firearms illegally In case of failure to register and pay special	72
7.09	TROU L DAVE D	CONTRACTOR OF THE PARTY OF THE	tax in taxe of fainte to register and pay special	72
CITY		Sec. 5861.	Penalties	729
		Station of the last	OCEDURE AND ADMINISTRATION	729
- DIT			nd Returns.	
SHAP	URCHAPTER	A Return	s and records.	
218			atements, and special returns.	
213		Sec. 6001.	Notice or regulations requiring records,	
213		mate bus.	statements, and special returns	73
	Part II.	Tax return	is or statements.	18
ALV	Sub	part A. Ge	neral requirement.	
MY.	lesters in		General requirement of return, statement, or	73
	Sub	part B. Inc	come tax returns.	
717		Sec. 6013.	Persons required to make returns of income_ Joint returns of income tax by husband and	73
	nort agn	Sec. 6014.	Income tax return—tax not computed by	73:
nit?	equips .	Sec. 6015.	taxpayer	730
716			Declarations of estimated income tax by corporations	73
SHE !		Sec. 6017	Self-employment tax returns	73
717	Sub	part C. Es	tate and gift tax returns.	
			Estate tax returns	73
718		Sec. 6019.	Gift tax returns	73
	Sub	part D. M	iscellaneous provisions. Returns prepared for or executed by Secre-	Tale T
187		Sec. 6021.	Listing by Secretary of taxable objects owned	74
721			by nonresidents of internal revenue districts	74
	Part III	. Informati	on returns. Transfer tax	
722	Sub		formation concerning persons subject to special provisions.	-
	THE STATE	Sec. 6031. Sec. 6032.	Return of partnership income Returns of banks with respect to common	74
		Sec. 6022	Returns by exempt organizations	74
			Returns by trusts claiming charitable deduc- tions under section 642 (c)	745
		Sec. 6035.	Returns of officers, directors, and share-	181
725			holders of foreign personal holding com-	74
2002		Sec. 6036	paniesNotice of qualification as executor or re-	74
121			ceiverucidospardttgl_ase	74
725		Sec. 6037.	Cross references	74
	Sub	1	formation concerning transactions with other persons.	2,000
952		Sec. 6041.	Information at source	74.
			Returns regarding corporate dividends, earnings, and profits	740
			Return regarding corporate dissolution or liquidation	740
		Sec. 6044.	Returns regarding patronage dividends	740
		Sec. 6045.	Returns of brokersReturns as to formation or reorganization of	141
			foreign corporations	747

Post III	A. Returns and records—Continued
1 241 0 111	. Information returns—Continued
Sub	part C. Information regarding wages paid employees.
	Sec. 6051. Receipts for employees.
Part IV	Signing and verifying of returns and other documents
1.010 1 4.	Sec. 6061. Signing of returns and other documents
	Sec. 6062. Signing of corporation returns
	Sec. 6063. Signing of partnership returns
	Sec. 6064. Signature presumed authentic
	Sec. 6065. Verification of returns
Part V.	Time for filing returns and other documents.
	Sec. 6071. Time for filing returns and other documents.
	Sec. 6072. Time for filing income tax returns
	Sec. 6073. Time for filing declarations of estimated in-
	come tax by individuals
	Sec. 6074. Time for filing declarations of estimated in-
	come tax by corporations
	Sec. 6075. Time for filing estate and gift tax returns
D 177	
Part VI.	Extension of time for filing returns.
	Sec. 6081. Extension of time for filing returns.
Part VI	I. Place for filing returns or other documents.
	Sec. 6091. Place for filing returns or other documents
SUBCHAPTER	B. Miscellaneous provisions.
	Sec. 6101. Period covered by returns or other docu-
	ments
	Sec. 6102. Computations on returns or other docu-
	HE STATE CONTROL C
	See 6102 Publicity of returns and lists of tarrange
	Sec. 6103. Publicity of returns and lists of taxpayers
	Sec. 6104. Publicity of information required from cer-
	tain exempt organizations and certain
	referring to trusts level series level and a series level
	Sec. 6105. Compilation of relief from excess profits tax
	cases
	Sec. 6106. Publicity of unemployment tax returns
	Sec. 6107. List of special taxpayers for public inspec-
Anna Laborator	tion
Linit Amobile	Sec. 6108. Publication of statistics of income
20 M	Sec. 6109. Cross references
	ne and Place for Paying Tax.
	ne and Place for Paying Tax. A. Place and due date for payment of tax.
	ne and Place for Paying Tax. A. Place and due date for payment of tax.
	ne and Place for Paying Tax. A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on
	ne and Place for Paying Tax. A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns.
	ne and Place for Paying Tax. A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments
	ne and Place for Paying Tax. A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments. Sec. 6153. Installment payments of estimated income
	ne and Place for Paying Tax. A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments Sec. 6153. Installment payments of estimated income tax by individuals.
	ne and Place for Paying Tax. A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income
	ne and Place for Paying Tax. A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations
	ne and Place for Paying Tax. A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations. Sec. 6155. Payment on notice and demand.
	ne and Place for Paying Tax. A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments. Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations. Sec. 6155. Payment on notice and demand. Sec. 6156. Payment of taxes under provisions of the
	ne and Place for Paying Tax. A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations. Sec. 6155. Payment on notice and demand. Sec. 6156. Payment of taxes under provisions of the
SUBCHAPTER	ne and Place for Paying Tax. A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments. Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations. Sec. 6155. Payment on notice and demand. Sec. 6156. Payment of taxes under provisions of the
SUBCHAPTER	ne and Place for Paying Tax. A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations. Sec. 6155. Payment on notice and demand. Sec. 6156. Payment of taxes under provisions of the Tariff Act. B. Extensions of time for payment.
SUBCHAPTER	ne and Place for Paying Tax. A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations. Sec. 6155. Payment on notice and demand. Sec. 6156. Payment of taxes under provisions of the Tariff Act. B. Extensions of time for payment. Sec. 6161. Extension of time for paying tax.
Subchapter	ne and Place for Paying Tax. A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations Sec. 6155. Payment on notice and demand. Sec. 6156. Payment of taxes under provisions of the Tariff Act. B. Extensions of time for payment. Sec. 6161. Extension of time for payment of tax on gain Sec. 6162. Extension of time for payment of tax on gain
SUBCHAPTER	A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments. Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations. Sec. 6155. Payment on notice and demand. Sec. 6156. Payment of taxes under provisions of the Tariff Act. B. Extensions of time for payment. Sec. 6161. Extension of time for payment of tax on gain attributable to liquidation of personal hold-
SUBCHAPTER	A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations. Sec. 6155. Payment on notice and demand. Sec. 6156. Payment of taxes under provisions of the Tariff Act. B. Extensions of time for payment. Sec. 6161. Extension of time for payment of tax on gain attributable to liquidation of personal holding companies.
SUBCHAPTER	A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations. Sec. 6155. Payment on notice and demand. Sec. 6156. Payment of taxes under provisions of the Tariff Act. B. Extensions of time for payment. Sec. 6161. Extension of time for payment of tax on gain attributable to liquidation of personal holding companies. Sec. 6163. Extension of time for payment of estate tax
SUBCHAPTER	A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations. Sec. 6155. Payment on notice and demand. Sec. 6156. Payment of taxes under provisions of the Tariff Act. B. Extensions of time for payment. Sec. 6161. Extension of time for payment of tax on gain attributable to liquidation of personal holding companies. Sec. 6163. Extension of time for payment of estate tax on value of reversionary or remainder in-
SUBCHAPTER	A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations. Sec. 6155. Payment on notice and demand. Sec. 6156. Payment of taxes under provisions of the Tariff Act. B. Extensions of time for payment. Sec. 6161. Extension of time for payment of tax on gain attributable to liquidation of personal holding companies. Sec. 6163. Extension of time for payment of estate tax on value of reversionary or remainder interest in property.
SUBCHAPTER	ne and Place for Paying Tax. A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations. Sec. 6155. Payment on notice and demand. Sec. 6156. Payment of taxes under provisions of the Tariff Act. B. Extensions of time for payment. Sec. 6161. Extension of time for payment of tax on gain attributable to liquidation of personal holding companies. Sec. 6163. Extension of time for payment of estate tax on value of reversionary or remainder interest in property. Sec. 6164. Extension of time for payment of taxes by
SUBCHAPTER	A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations. Sec. 6155. Payment on notice and demand. Sec. 6156. Payment of taxes under provisions of the Tariff Act. B. Extensions of time for payment. Sec. 6161. Extension of time for payment of tax on gain attributable to liquidation of personal holding companies. Sec. 6163. Extension of time for payment of estate tax on value of reversionary or remainder interest in property.
SUBCHAPTER	A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations. Sec. 6155. Payment on notice and demand. Sec. 6156. Payment of taxes under provisions of the Tariff Act. B. Extensions of time for payment. Sec. 6161. Extension of time for payment of tax on gain attributable to liquidation of personal holding companies. Sec. 6163. Extension of time for payment of estate tax on value of reversionary or remainder interest in property. Sec. 6164. Extension of time for payment of taxes by corporations expecting carrybacks.
SUBCHAPTER	A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations. Sec. 6155. Payment on notice and demand. Sec. 6156. Payment of taxes under provisions of the Tariff Act. B. Extensions of time for payment. Sec. 6161. Extension of time for payment of tax on gain attributable to liquidation of personal holding companies. Sec. 6163. Extension of time for payment of estate tax on value of reversionary or remainder interest in property. Sec. 6164. Extension of time for payment of taxes by corporations expecting carrybacks.
SUBCHAPTER	A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations. Sec. 6155. Payment on notice and demand. Sec. 6156. Payment of taxes under provisions of the Tariff Act. B. Extensions of time for payment. Sec. 6161. Extension of time for payment of tax on gain attributable to liquidation of personal holding companies. Sec. 6163. Extension of time for payment of estate tax on value of reversionary or remainder interest in property. Sec. 6164. Extension of time for payment of taxes by corporations expecting carrybacks. Sec. 6165. Bonds where time to pay tax or deficiency has been extended.
SUBCHAPTER	A. Place and due date for payment of tax. Sec. 6151. Time and place for paying tax shown on returns. Sec. 6152. Installment payments Sec. 6153. Installment payments of estimated income tax by individuals. Sec. 6154. Installment payments of estimated income tax by corporations. Sec. 6155. Payment on notice and demand. Sec. 6156. Payment of taxes under provisions of the Tariff Act. B. Extensions of time for payment. Sec. 6161. Extension of time for payment of tax on gain attributable to liquidation of personal holding companies. Sec. 6163. Extension of time for payment of estate tax on value of reversionary or remainder interest in property. Sec. 6164. Extension of time for payment of taxes by corporations expecting carrybacks. Sec. 6165. Bonds where time to pay tax or deficiency has

CHAPTER 63. Ass	essment.
SUBCHAPTER	A. In general.
	Sec. 6201. Assessment authority
	Sec. 6202. Establishment by regulations of mode or time of assessment
	Sec. 6203. Method of assessment
	Sec. 6204. Supplemental assessments
	Sec. 6205. Special rules applicable to certain employment taxes
	Sec. 6206. Cross references
STEDOTTA DOTED	B. Deficiency procedures in the case of income, estate,
SUBCHAPTER	and gift taxes.
	Sec. 6211. Definition of a deficiency
and instituted	Sec. 6212. Notice of deficiency Sec. 6213. Restrictions applicable to deficiencies; peti-
	tion to Tax Court
on borning	Sec. 6214. Determinations by Tax Court
	Sec. 6215. Assessment of deficiency found by Tax Court_
The state of	Sec. 6216. Cross references
HAPTER 64. Col	lection.
SUBCHAPTER	A. General provisions.
	Sec. 6301. Collection authority
The State of the	Sec. 6302. Mode or time of collection
	Sec. 6303. Notice and demand for tax
	Sec. 6304. Collection under the Tariff Act
SURCHADIER	B. Receipt of payment.
DUBURAFIER	Sec. 6311. Payment by check or money order
The state of the state of	Sec. 6312. Payment by United States notes and certifi-
	cates of indebtedness
	See 6212 Exectional parts of a cont
	Sec. 6313. Fractional parts of a cent
	Sec. 6314. Receipt for taxes
	Sec. 6315. Payments of estimated income tax
0	Sec. 6316. Payment by foreign currency
SUBCHAPTER	C. Lien for taxes.
	Sec. 6321. Lien for taxes
	Sec. 6322. Period of lien
	Sec. 6323. Validity against mortgagees, pledgees, pur- chasers, and judgment creditors
	Sec. 6324. Special liens for estate and gift taxes
	Sec. 6325. Release of lien or partial discharge of property
	Sec. 6326. Cross references
Crepar spann	D. Seizure of property for collection of taxes.
BUBUHAPTER	
	Sec. 6331. Levy and distraint
	Sec. 6332. Surrender of property subject to levy
	Sec. 6333. Production of books
	Sec. 6334. Property exempt from levy
	Sec. 6335. Sale of seized property
	Sec. 6336. Sale of perishable goods
	Sec. 6337. Redemption of property
	Sec. 6338. Certificate of sale; deed of real property
	Sec. 6339. Legal effect of certificate of sale of personal
	property and deed of real property
and the second	Sec. 6340. Records of sale
	Sec. 6341. Expense of levy and sale
	Sec. 6342. Application of proceeds of levy
	Sec. 6343. Authority to release levy
	Sec. 6344. Cross references
HAPTER 65. Abs	tements, Credits, and Refunds.
	A. Procedure in general.
	Sec. 6401. Amounts treated as overpayments
	Sec. 6402. Authority to make credits or refunds
	Sec. 6403. Overpayment of installment.
	Sec. 6404. Abatements
	Sec. 6405. Reports of refunds and credits
	Sec. 6406. Prohibition of administrative review of deci-
	sions
	Sec. 6407. Date of allowance of refund or credit

Сна	PTER 65. Aba	tements, C	redits, and Refunds—Continued	CHAR
THE R	SUBCHAPTER	B. Rules of	of special application.	Page
		Sec. 6411.	Tentative carryback adjustments	794
		Sec. 6412.	Floor stocks refunds	795
GAR			Special rules applicable to certain employ-	
			ment taxes	797
		Sec. 6414.	Income tax withheld	798
		Sec. 6415.	Credits or refunds to persons who collected	
		housel but	certain taxes	798
		Sec 6416	Certain taxes on sales and services	798
			Coconut and palm oil	801
		Sec. 6418	Sugar	801
		Sec. 6410.	Excise tax on wagering	801
				802
n	mmm ce Tim		Cross references	002
CHA	PTER 66. Lin		ions on assessment and collection	
	SUBCHAPTER		tions on assessment and collection.	000
			Limitations on assessment and collection	803
			Collection after assessment	806
			Suspension of running of period of limitation.	806
	4		Cross references	807
	SUBCHAPTER		tions on credit or refund.	
			Limitations on credit or refund	808
708		Sec. 6512.	Limitations in case of petition to Tax Court_	811
		Sec. 6513.	Time return deemed filed and tax considered	
100			paid	812
RER		Sec. 6514.	Credits or refunds after period of limitation.	812
			Cross references	813
	SUBCHAPTER		tion of effect of period of limitations.	0.0
	D D D D D D D D D D D D D D D D D D D		Mitigation of effect of limitation in case of	
150		DOOL GODIL	related taxes under different chapters	814
	SUDGRADINA	D Poriode	s of limitation in judicial proceedings.	011
200	SUBCHAPIER			015
0000			Periods of limitation on criminal prosecutions.	815
0.00			Periods of limitation on suits	816
a.	OF T.		Cross references	816
CHA	PTER 67. Inte		un 72. Licensina and Braisfrallon	
	SUBCHAPTER	A. Interes	t on underpayments.	
		Sec. 6601.	Interest on underpayment, nonpayment, or	
			extensions of time for payment, of tax	817
1168		Sec. 6602.	Interest on erroneous refund recoverable by	
			suit_couprile_couprile_couprile	818
	SUBCHAPTER	B. Interes	t on overpayments.	
The		Sec. 6611.	Interest on overpayments	819
		Sec. 6612.	Cross references	820
CHA	PTER 68. Add	ditions to t	he Tax, Additional Amounts, and Assessable	
5		enalties.	SECURIORITIES APPRENDICATION CONTROLLES	
03.8			ons to the tax and additional amounts.	
			Failure to file tax return	821
GAR		Sec. 6652	Failure to file certain information returns	821
			Failure to pay tax	822
		Sec. 6654	Failure by individual to pay estimated income	022
		Sec. 0004.	randre by individual to pay estimated income	000
		Con POEF	Tailure by composition to pay estimated	823
		sec. 0055.	Failure by corporation to pay estimated	00"
		Q	income tax	825
			Failure to make deposit of taxes	826
			Bad checks	826
			Addition to tax in case of jeopardy	826
598			Applicable rules	827
	SUBCHAPTER	B. Assessa	ble penalties.	
1008		Sec. 6671.	Rules for application of assessable penalties_	828
			Failure to collect and pay over tax, or attempt	
			to evade or defeat tax	828
133		Sec. 6673.	Damages assessable for instituting proceed-	
100		Service Service	ings before the Tax Court merely for delay_	828
112		Sec. 6674	Fraudulent statement or failure to furnish	
17.8			statement to employee	828

CHAPTER 69. (General Provisions Relating to Stamps. Sec. 6801. Authority for establishment, alteration, and
	distribution
	Sec. 6802. Supply and distribution
	Sec. 6803. Accounting and safeguarding
	Sec. 6804. Attachment and cancellation.
and the same of th	Sec. 6805. Redemption of stamps
	Sec. 6806. Posting occupational tax stamps
	Sec. 6807. Stamping, marking, and branding seized goods
	Sec. 6808. Special provisions relating to stamps
	Jeopardy, Bankruptcy and Receiverships.
	I. Termination of taxable year.
	Sec. 6851. Termination of taxable year
Part	II. Jeopardy assessments.
	Sec. 6861. Jeopardy assessments of income, estate, and gift taxes
time into	Sec. 6862. Jeopardy assessment of taxes other than in- come, estate, and gift taxes
	Sec. 6863. Stay of collection of jeopardy assessments.
	Sec. 6864. Termination of extended period for payment
I (2) _ in trink)	in case of carryback
SUBCHAPT	ER B. Bankruptcy and receiverships.
	Sec. 6871. Claims for income, estate, and gift taxes in
	bankruptcy and receivership proceedings
	Sec. 6872. Suspension of period on assessment
	Sec. 6873. Unpaid claims
CHAPTER 71	Fransferees and Fiduciaries.
CHALLEN III	Sec. 6901. Transferred assets
	Sec. 6902. Provisions of special application to trans-
	ferees.
	Sec. 6903. Notice of fiduciary relationship
UH CONTRACT	Sec. 6904. Prohibition of injunctions
	Licensing and Registration.
SUBCHAPT	ER A. Licensing.
	Sec. 7001. Collection of foreign items
SUBCHAPT	ER B. Registration.
	Sec. 7011. Registration—persons paying a special tax
DIR-	Sec. 7012. Cross references
CHAPTER 73.	
CHAILE IO.	Sec. 7101. Form of bonds
	Sec. 7101. Form of bondsSec. 7102. Single bond in lieu of multiple bonds
Charles MA	Sec. 7103. Cross references—other provisions for bonds.
CHAPTER 74.	Closing Agreements and Compromises.
	Sec. 7121. Closing agreements
	Sec. 7122. Compromises
1123 2 8000	Sec. 7123. Cross references
CHAPTER 75. CHAPTER 75.	Crimes, Other Offenses, and Forfeitures.
Part	I. General provisions.
1 2610	Sec. 7201. Attempt to evade or defeat tax
	Sec. 7202. Willful failure to collect or pay over tax
	Sec. 7203. Willful failure to file return, supply informa-
	tion, or pay tax
	Sec. 7204. Fraudulent statement or failure to make statement to employees
ete Lagran	Sec. 7205. Fraudulent withholding exemption certificate
Ferman	
	Sec. 7207. Fraudulent returns, statements, or other
	Sec. 7209. Unauthorized use or sale of stamps
	Sec. 7210. Failure to obey summons
1 to 1 to 1	Sec. 7211. False statements to purchasers or lessees re-

STROUGHARTER	A Crimos	Offenses, and Forfeitures—Continued —Continued	STATE
Port I	General pro	visions—Continued	
A Chimioni	Sec. 7212.	Attempts to interfere with administration of	Page
	Sec. 7213.	internal revenue laws Unauthorized disclosure of information	858 858
8	Sec. 7214.	Offenses by officers and employees of the United States	850
Part II.	Penalties a	applicable to certain taxes, Failure to obtain license for collection of for-	
		eign items	857
		Failure to register or give bond, or false statement by manufacturer or producer of gasoline or lubricating oil.	858
	Sec. 7233.	Failure to pay, or attempt to evade payment of, tax on cotton futures, and other viola-	
	Sec. 7234.	tionsViolation of laws relating to oleomargarine or	858
property		adulterated butter operations Violation of laws relating to adulterated but-	858
		ter and process or renovated butter Violation of laws relating to filled cheese	859
	Sec. 7237.	Violation of laws relating to narcotic drugs	
8. Section of		and to marihuana Violation of laws relating to opium for smok-	860
8	Sec. 7239.	Violation of laws relating to white phos-	861
	620 GS063	phorus matchesOfficials investing or speculating in sugar	863
SUBCHAPTER	B. Other o	ffenses.	00.
ž-		Representation that retailers' excise tax is excluded from price of article	862
87	Sec. 7262.	Violation of occupational tax laws relating to wagering—failure to pay special tax	862
		Penalties relating to cotton futures Offenses relating to renovated or adulterated	862
	Sec. 7265.	Other offenses relating to oleomargarine or	863
		adulterated butter operations Offenses relating to filled cheese	863 863
	Sec. 7267.	Offenses relating to white phosphorus matches	86
	Sec. 7268.	Possession with intent to sell in fraud of law	1115
	Sec. 7269.	or to evade taxFailure to produce records	86
		Insurance policies	86
		Penalties for offenses relating to stamps	86
		Penalty for failure to register	86
		Penalties for offenses relating to special taxes_	86
to Juniorgi	Sec. 7274.	Penalty for offense relating to white phosphorus matches	86
		Failure to print correct price on tickets	866
SUBCHAPTER			- 15
		bject to forfeitures.	
2 - 1 2 ROLL 1		Property subject to tax	86
		Property used in violation of internal revenue laws	86
	Sec. 7303.	Other property subject to forfeiture	86
	Sec. 7304.	Penalty for fraudulently claiming drawback-common to forfeitures.	869
2 410 11.		Authority to seize property subject to for- feiture	869
8	Sec. 7322.	Delivery of seized personal property to	
	Can Moon	United States marshal	869
		Judicial action to enforce forfeiture Special disposition of perishable goods	869
		Personal property valued at \$1,000 or less	870

-	7F C-		Other	Offenses and Ferfeitures Centinuel	
CH	APTER 75. CI	C. T	Corfeit	Offenses, and Forfeitures—Continued ures—Continued	DATE.
	rare 11.			s common to forfeitures—Continued	D
116		Sec.	1320.	Disposal of forfeited or abandoned property	Pag
		~	WOOM	in special cases	87
088		Sec.	7327.	Customs laws applicable	87
		Sec.	7328.	Confiscation of matches exported	871
		Sec.	7329.	Cross references	871
	SUBCHAPTER	D. 1	Miscel	laneous penalty and forfeiture provisions.	
	- unit la soi			Penalty for sales to evade tax	872
				Penalty for refusal to permit entry or exami-	0
		200.	1012.	nation	070
		C.	7949	nation Definition of term "person"	872
		Dec.	7040.	Dennition of term person	872
		Sec.	7344.	Extended application of penalties relating to	200
-15			2 31	officers of the Treasury Department	872
CH	APTER 76. Jud				
	SUBCHAPTER	A. C	livil ac	ctions by the United States.	
		Sec.	7401.	Authorization	878
		Sec.	7402.	Jurisdiction of district courts	873
	The state of the s			Action to enforce lien or to subject property	
	- Sylvenia in the		A contract	to payment of tax	874
		Sec	7404	Authority to bring civil action for estate	04
			, 101	taxes	OF
		doo	7405		874
-00%				Action for recovery of erroneous refunds	874
		Sec.	7400.	Disposition of judgments and moneys re-	20.
		-		covered	878
	STREET, SALE	Sec.	7407.	Cross references	875
	SUBCHAPTER	B. P	roceed	lings by taxpayers.	
	The state of	Sec.	7421.	Prohibition of suits to restrain assessment of	
				collection	876
		Sec.	7422.	Civil actions for refund	876
		Sec	7423	Repayments to officers or employees	877
		Sec	7424	Civil action to clear title to property	877
		Soc.	7495	Cross references	
		C T	The The	Cross references	878
	SUBCHAPTER	0. 1	ne 18	x Court. n and jurisdiction.	
	Part 1.	Urgai	nizatio	n and jurisdiction.	
		Sec.	7441.	Status	879
		Sec.	7442.	Jurisdiction	879
		Sec.	7443.	Membership	879
		Sec.	7444.	Organization	880
				Offices	880
		Sec.	7446.	Times and places of sessions	880
		Sec.	7447	Retirement	880
	Part II.		edure.		000
		Sec	7451	Fee for filing petition	884
		Soc.	7459	Representation of parties	884
				Rules of practice, procedure, and evidence	884
		Sec.	7404.	Burden of proof in fraud and transferee cases_	884
		Sec.	7455.	Service of process	884
		Sec.	7456.	Administration of oaths and procurement of	120212
		-	UN 1 2500	testimony	888
		Sec.	7457.	Witness fees	886
		Sec.	7458.	Hearings	886
		Sec.	7459	Reports and decisions	886
5.9		Sec.	7460.	Provisions of special application to divisions.	887
		Sec	7461	Publicity of proceedings Publication of reports	887
TOB		Sec	7462	Publication of reports	887
		Sec	7463	Provisions of special application to trans-	-
		200.	. 100.	forees	888
	Part III	Mic	cellan	fereeseous provisions.	500
	I are III	Soc	7471	Employees	888
		Sec.	7479	Employees	888
		Sec.	7472	Expenditures	
	est. Aspaids			Disposition of fees	888
				Fee for transcript of record	888
	SUBCHAPTER	D. C	ourt 1	review of Tax Court decisions.	000
		Sec.	7481.	Date when Tax Court decision becomes final.	889
		Sec.	7482.	Courts of review	890

HAPTER 76. Jud	licial Proce	edings—Continued
		review of Tax Court decisions—Continued
10 - ATURBY	Sec. 7484.	Change of incumbent in office
		Bond to stay assessment and collection
		Refund, credit, or abatement of amounts
	DCC. 1200.	
	Son 7497	disallowed
Camara amman	F Missell	Cross reference
SUBCHAPTER	Con 7401	aneous provisions.
	Sec. 7491.	Burden of proof of exemptions in case of
	G - 7100	marihuana offenses
		Enforceability of cotton futures contracts
	Sec. 7493.	Immunity of witnesses in cases relating to
		cotton futures
HAPTER 77. Mis		
	Sec. 7501.	Liability for taxes withheld or collected
	Sec. 7502.	Timely mailing treated as timely filing
	Sec. 7503.	Time for performance of acts where last day
500	and the second second	falls on Saturday, Sunday, or legal holiday.
	Sec. 7504.	Fractional parts of a dollar
tape.	Sec. 7505.	Sale of personal property purchased by the
		United States
	Sec. 7506.	Administration of real estate acquired by the
	della solu h	United States
	Sec. 7507	Exemption of insolvent banks from tax
		Time for performing certain acts postponed
	200. 1000.	by reason of war
	Sec 7500	Expenditures incurred by the Post Office
		Department
	Sec 7510	Exemption from tax of domestic goods pur-
	Dec. 1010.	abased for the United States
	Goo 7511	chased for the United States
	Dec. 1911.	Exemption of consular officers and employees
		of foreign states from payment of internal
mo D:		revenue taxes on imported articles
		Liability and Enforcement of Title.
SUBCHAPTER		nation and inspection.
	Sec. 7601.	Canvass of districts for taxable persons and
	~	objects
		Examination of books and witnesses
		Service of summons
	Sec. 7604.	Enforcement of summons
	Sec. 7605.	Time and place of examination
	Sec. 7606.	Entry of premises for examination of taxable
		objects
	Sec. 7607.	Cross references
SUBCHAPTER		d powers and duties.
CODULATION		Internal revenue districts
		Authority to administer oaths and certify
		Expenses of detection and punishment of
1.31	Dec. 1023.	
Orman	C 9	fraudsision of enterin manufacturers
DUBCHAPTER		ision of operations of certain manufacturers.
	Sec. 7641.	Supervision of operations of certain manu-
Contract and a second	D D	facturers
SUBCHAPTER		
	Sec. 7651.	Administration and collection of taxes in
	in the	possessions
	Sec. 7652.	Shipments to the United States
	Sec. 7653.	Shipments from the United States
		Payment to Guam and American Samoa of
		proceeds of tax on coconut and other veg-
		etable oils
	Sec. 7655.	Cross references
HAPTER 79. De	finitions.	
	Sec. 7701	Definitions

CHAPTER 80. G	eneral Rules.	
	R A. Application of Internal Revenue laws.	Page
DODOMALID	Sec. 7801. Authority of Department of the Treasury	915
	Sec. 7802. Commissioner of Internal Revenue	915
		915
	Sec. 7804. Effect of reorganization plans	916
	Sec. 7805. Rules and regulations	917
	Sec. 7806. Construction of title	917
	Sec. 7807. Rules in effect upon enactment of this title	917
		918
	Sec. 7808. Depositaries for collections	918
Crepart page	Sec. 7809. Deposit of collections	919
SUBCHAPTE	R B. Effective date and related provisions.	010
	Sec. 7851. Applicability of revenue laws	919
	Sec. 7852. Other applicable rules	922
CHAPTER 91. O	rganization and Membership of the Joint Committee. Sec. 8001. Authorization Sec. 8002. Membership Sec. 8003. Election of chairman and vice chairman	925 925 926
	Sec. 8004. Appointment and compensation of staff Sec. 8005. Payment of expenses	926 926
CHAPTER 92. Po	owers and Duties of the Joint Committee.	
	Sec. 8021. Powers	927
	Sec. 8022. Duties	927
	Sec. 8023. Additional powers to obtain data	928
	Leader Lealer Jean rol herare	
	o Figs. 7511. Exemption of consular officers recognition to	
	over 1901. Canvass of district for tavable cert	